FSSU Financial Support Services Unit

Financial Guideline 2023/2024

Community & Comprehensive, Primary and Voluntary Secondary Schools

P04 & 04

Accountants/Auditors Guideline for preparation and submission of annual school accounts for the year end 31st August 2023

Deadline for the submission of the 2022/2023 annual accounts is the 28th of February 2024

1. Introduction

This guideline provides updated information to accountants/auditors on the preparation and submission of annual accounts for the school year 2022/2023.

Annual accounts filed after February 28th, 2024, will deem the boards of such schools to be in breach of Section 18 of the Education Act 1998, the Charities Act 2009 and compliance requirements of the Central Statistics Office, and this will result in the school being selected for audit and possible other sanctions.

The online portal will open on 28th of September 2023 for the submission of annual accounts for the 2022/2023 school year.

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

2. Annual Return to the Charities Regulator

To fulfil annual reporting requirements, boards are required annually to verify the information submitted on their behalf by the FSSU, to the Charities Regulator. The information submitted is based on the data submitted to the FSSU online portal. An authorised filer of the board must log on to the Charities Regulator online portal, review the information for the annual report and declare that the information is correct and submit. This must be done by the 30th of June each year. To minimise the number of changes the board may have to make to the annual return, we would appreciate if the data submitted to the portal is checked for accuracy before the submission is processed.

3. Accounting treatments

A standardised format for the preparation of annual accounts has been approved by the Department of Education. Accounting treatments to assist you with the preparation of school accounts and particularly in areas that are unique to schools can be found in **Appendix 1**.

4. Updated Chart of Accounts

The annual accounts must be prepared using the chart of accounts developed by the FSSU. The chart of accounts has been updated for the year 2022/2023. It is important that the chart of accounts is reviewed to ensure it is consistent with the FSSU chart of accounts. Click here for the chart of accounts for 2022/2023.

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Sports Complex and Sports Hall funding (Community and Comprehensive schools only)

4.1 Sports Complex Grant code 3270 and Sports Complex DE Grant Transfer code 6870. These Codes must only be used by the Community & Comprehensive schools in receipt of the Sports Complex Grant.

4.2 Rent of DE Funded Sports Hall Expenses (C&C schools only) code 5553. This code must only be used by the Community & Comprehensive schools that receive the sports hall rental grant as part of the non-teacher pay grant.

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

The following are the new Department of Education grant codes added to the chart of accounts for the school year 22/23.

5.1 Early Start Programme materials/equipment grant and parental involvement grant and Early Start Programme Capitation Grant
Starting with the school year 2022/2023, schools in receipt of funding from the Department of Education Early Years Education Policy Unit for the Early Start Programme are required to account for the funding received and related expenditure under the FSSU chart of accounts.

5.2 Irish and Bilingual School Grant
An Irish and Bilingual Grant is paid each year to those Voluntary Secondary schools where all subjects are taught through Irish or those where a maximum of 4 subjects are taught through Irish. This grant is to be accounted for in the FSSU chart of accounts.

5.3 Once-off cost of living grant to support increased school running costs.
In December 2022, the Department of Education provided additional funding to schools in the Free Education scheme as part of the Budget 2023 cost of living measures. This was to assists schools to meet additional energy costs and other increased day to day running costs.

5.4 Free Primary Schoolbooks Grant and Administration Support Grant
The free primary schoolbooks grant will provide free schoolbooks, workbooks and copybooks to all children in registered primary and special schools. The grant was paid in April in advance of the next academic year.

The administration support grant provides funding to schools to employ an individual to work on the administrative work on the scheme. The grant was paid in June in advance of the next academic year.

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

Appendix 2 sets out the purpose of these grants and the income, expenditure and balance sheet nominal codes to be used to record these grants.

6. Other grants to note in 2022/2023

6.1 ICT Grant

Under the new Digital Strategy for Schools to 2027, funding will be provided to all recognised primary and post-primary schools. During the 2022/2023 academic year, this grant was not paid. It is hoped that the next tranche of funding will be issued during the 2023/2024 school year. This grant should not be provided for as a grant due at year end.

6.2 Ancillary Grant (Primary Schools only)

The Ancillary Grant is intended to cater for the cost of employing secretarial and caretaking staff. During the 2022/2023 academic year, 8/12 of the grant was paid. Any remaining grant funding due to schools will be paid as soon as possible in the 2023/2024 school year. However, this payment will be reduced to take account of grant funded secretaries that will have transferred to a Department Payroll from September 2023. This grant should not be provided for as a grant due at year end.

7. COVID-19 Grants 2022/2023

The Enhanced Cleaning and PPE grant payments were combined into one payment for Term 1 and 2 of 2022/2023 i.e. COVID-19 Combined Cleaning Supports and Sanitiser/PPE Grant. There is no COVID-19 Cleaning and PPE grant for term 3 of 2022/2023 and therefore does not need to be provided for as a grant due at the year end.

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As there was no longer a requirement for physical distancing in schools the COVID-19 Capitation grant in respect of enhanced supervision was not paid for the school year 2022/2023.

7.1. COVID-19 Grant Unspent 2022/2023

The deadline for the return of unspent COVID-19 grants for 2022/2023 school year is 30th September 2023. Any unspent balance at the 31st August 2023 must be accounted for in code 2186 COVID Capitation for Cleaning and PPE Grant Unspent.

8. Deficit

Where the Income and Expenditure Account reports a deficit in the current year this needs to be communicated to the board and the board must inform their patrons/trustees.

9. Year End Adjustments

Please provide the school's accounts secretary/bursar/treasurer with a list of year-end adjustments. It is important that these adjustments are given to the school as soon as possible to allow for those schools using accounts software packages to post the adjustments and roll forward the year end. In some cases, the school's accounts secretary/bursar/treasurer may require your assistance with posting these adjustments.

10. Other relevant information is available by clicking on the links below:

- Legislative and Regulatory Framework
- Format of Accounts
- Chart of Accounts
- Financial Report to Parents
- Annual Online Submission Process

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

Tel: 01-910 4020 / 01-269 0677
support@fssu.ie

11th September 2023

Appendix 1: Accounting treatments for School Accounts

The accounting treatment of Items listed below can be found at this link:

Accounting Treatments for School Accounts - FSSU

1) Removal of Land and Buildings from the Balance Sheet of the board
2) Capital Building Grants for Building Project
3) Donations for Capital Projects
4) Fundraising for a Building Project
5) Other State Funding for a Building Project
6) Patron Contribution for a 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 Capital ICT Equipment
16) Accounting for COVID-19 Grants
17) Accounting for Grants received in advance
18) Accounting for Ringfenced grants unspent
19) Book Grant Accounting Treatment
20) Excess Funds used for capital projects
21) Monies received relating to the next year
22) Free Primary Schoolbooks Grant
23) Free Primary Schoolbooks Administration Support Grant

Appendix 2: New/Once Off Department of Education Grants Received in the School Year 2022/2023								
	Name	**School Sectors**	**Received**	**Purpose**	**Further Info.**	**Income Code**	**Exp. Code**	**Unspent Balance Code**
1	Early Start Programme Materials/Equipment Grant & Parental Involvement Grant	Primary	November 2022	This funding is specifically for the purchase of materials and equipmen and also the development of parenta involvement for this programme	N/A	3021	4311	2162
2	Early Start Programme Capitation Grant	Primary	November 2022	To meet the day-to day running costs of the centre	N/A	3022	Appropriate expense code	N/A
3	Once-Off Cost of Living Grant	All	December 2022	Meet additional energy costs and other increased day to day running costs	Financial Guideline 17-2022/2023 (post-primary schools) & P10-2022/2023 (primary schools)	3289	Appropriate expense code	N/A
4	Free Primary Schoolbooks Grant	Primary	April 2023	Cover the cost of schoolbooks, including the cost of any workbooks and copybooks. Where the funding allows, some related classroom resources	Accounting Treatment No. 22	2151	1720	2160
5	Free Primary Schoolbooks Administration Support Grant	Primary	June 2023	Grant can be used to employ an individual to work for a specified number of days to carry out administrative work on the free schoolbooks scheme	Accounting Treatment No. 23	2151	1720	2160
6	Irish and Bilingual Grant	Voluntary secondary schools	May 2023	Paid each year to those voluntary secondary schools where all subjects are taught through Irish or those where a maximum of 4 subjects are taught through Irish. The Department of education has requested that this grant is posted to a separate nominal code. We have added code 3171 for this purpose.	N/A	3171	Appropriate expense code	N/A

Treoirlíne Airgeadais 2023/2024

Pobalscoileanna agus Scoileanna Cuimsitheacha,
Bunscoileanna agus Meánscoileanna Deonacha

P04 & 04

Treoirlíne do Chúntasóirí/Iniúchóirí Seachtracha Scoile maidir le cuntais bhliantúla scoile a chur isteach don bhliain dar críoch 31 Lúnasa 2023

Is é 28 Feabhra 2024 an spriocdháta maidir le cur isteach na gcuntas bliantúil 2022/2023

1. Réamhrá

Leis an treoirlíne seo, tugtar faisnéis chothrom le dáta do chuntasóirí/iniúchóirí seachtracha maidir le hullmhú agus cur isteach cuntais bhliantúla don scoilbhliain 2022/2023.

Na cuntais bhliantúla a chomhdófar tar éis 28 Feabhra 2024, measfar go mbeidh boird na scoileanna sin ag sárú Alt 18 den Acht Oideachais 1998, an tAcht Carthanas 2009 agus ceanglais chomhlíontachta na Príomh-Oifige Staidrimh, agus is dá thoradh sin a roghnófar an scoil lena hiniúchadh agus le haghaidh smachtbhannaí féideartha eile. Osclófar an tairseach ar líne an 28 Meán Fómhair 2023 chun cuntais bhliantúla a chur isteach don scoilbhliain 2022/2023.

Cliceáil anseo le haghaidh treoir mhionsonraithe maidir le hullmhú na gcuntas scoile.

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2. Tuairisceán Bliantúil chuig an Rialálaí Carthanas

Chun ceanglais tuairiscithe bhliantúla a chomhlíonadh, éilítear ar bhoird an fhaisnéis a chuireann FSSU faoi bhráid an Rialtóra Carthanas a fhíorú ar bhonn bliantúil. Tá an fhaisnéis a chuirtear isteach bunaithe ar na sonraí a chuirtear isteach ar thairseach ar líne an FSSU. Ní mór do chomhdaitheoir údaraithe de chuid an bhoird logáil isteach ar thairseach ar líne an Rialálaí Carthanas, athbhreithniú a dhéanamh ar an bhfaisnéis don tuarascáil bhliantúil agus a dhearbhú go bhfuil an fhaisnéis ceart agus a chur isteach. Ní mór é seo a bheith déanta faoin 30 Meitheamh gach bliain. Chun líon na n-athruithe a d'fhéadfadh a bheith le déanamh ag an mbord ar an tuairisceán bliantúil a íoslaghdú, bheimis buíoch má dhéantar na sonraí a chuirtear isteach ar an tairseach a sheiceáil le haghaidh cruinnis sula bpróiseáiltear an aighneacht.

3. Cóireálacha cuntasaíochta

Tá an Roinn Oideachais tar éis formáid chaighdeánaithe a fhaomhadh chun na cuntais bhliantúla a ullmhú. Is féidir modh cuntasaíochta chun cabhrú leat cuntais scoile a ullmhú agus go háirithe i réimsí atá uathúil do scoileanna a fháil in **Aguisín 1**.

4. Cairt na gCuntas Nuashonraithe

Ní mór na cuntais bhliantúla a ullmhú ag baint úsáide as cairt na gcuntas arna forbairt ag an FSSU. Táthar tar éis cairt na gcuntas a thabhairt cothrom le dáta don scoilbhliain 2022/2023. Tá sé tábhachtach go ndéantar athbhreithniú ar chairt na gcuntas lena chinntiú go bhfuil sí ag teacht le cairt cuntas FSSU. Cliceáil anseo le cairt na gcuntas do 2022/2023 a fháil.

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Maoiniú Spórtlainne agus Halla Spóirt (Scoileanna Pobail agus Cuimsitheacha amháin)

4.1 Cód Deontas Spórtlainne 3270 agus cód Aistrithe Deontais Spórtlainne RO 6870. Ní ceadmhach cóid seo a úsáid ach ag na Scoileanna Pobail & Cuimsitheacha a fhaigheann an Deontas Spórtlainne.

4.2 Costais Chíosa Hallaí Spórt arna Mhaoiniú ag an RO (Scoileanna Pobail agus Cuimsitheacha amháin) cód 5553. Ní ceadmhach an cód seo a úsáid ach ag na Scoileanna Pobail & Cuimsitheacha a fhaigheann deontas cíosa an halla spóirt mar chuid den deontas pá neamh-mhúinteora.

5. Deontais ón Roinn Oideachais – Cóid Ainmniúla Nua – Féach Aguisín 2

Seo a leanas cóid deontais nua na Roinne Oideachais a cuireadh le cairt na gcuntas don scoilbhliain 22/23.

5.1 Deontas ábhar/trealamh do Chlár an Túis Luaith agus deontas rannpháirtíochta tuismitheoirí agus Deontas Caipitíochta Chlár an Túis Luaith
Ag tosú sa scoilbhliain 2022/2023, ceanglaítear ar scoileanna a fhaigheann maoiniú ón Aonad Beartais um Oideachas sna Luathbhlianta de chuid na Roinne Oideachais do Chlár an Túis Luaith cuntas a thabhairt ar an maoiniú a fuarthas agus ar an gcaiteachas gaolmhar faoi chairt na gcuntais FSSU.

5.2 Deontas Scoile Gaeilge agus Dátheangach
Íoctar Deontas Gaeilge agus Dátheangach gach bliain leis na Meánscoileanna Deonacha sin ina múintear gach ábhar trí Ghaeilge nó leo siúd ina múintear 4 ábhar ar a mhéad trí Ghaeilge. Tabharfar cuntas ar an deonta sin i gcairt na gcuntas FSSU.

5.3 Deontas costais maireachtála aonuaire chun tacú le costais reatha scoile atá méadaithe.
I mí na Nollag 2022, chuir an Roinn Oideachais maoiniú breise ar fáil do scoileanna sa scéim Saoroideachais mar chuid de bhearta costais maireachtála Cháinaisnéis 2023. Rinneadh amhlaidh chun cabhrú le scoileanna costais bhreise fuinnimh agus costais reatha laethúla eile atá méadaithe a ghlanadh.

5.4 Deontas na Leabhar Bunscoile in Aisce agus Deontas Tacaíochta Riaracháin
Leis an deontas, soláthrófar leabhar bunscoile in aisce leabhair scoile, leabhair shaothair agus cóipleabhair in aisce do gach leanbh i mbunscoileanna cláraithe agus i scoileanna speisialta. Íocadh an deontas i mí Aibreáin roimh an gcéad bhliain acadúil eile.

Leis an deontas tacaíochta riaracháin, tugtar maoiniú do scoileanna chun duine a fhostú le hobair ar riarachán na scéime. Íocadh an deontas i mí an Mheithimh roimh an gcéad bhliain acadúil eile.

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

Leagtar amach in **Aguisín 2** cuspóir na ndeontas seo agus na cóid ainmniúla ioncaim, caiteachais agus cláir chomhardaithe atá le húsáid chun na deontais seo a thaifeadadh.

6. Deontais eile le tabhairt faoi deara in 2022/2023

6.1 Deontas TFC

Faoin Straitéis Dhigiteach nua do Scoileanna go dtí 2027, cuirfear maoiniú ar fáil do gach bunscoil agus iar-bhunscoil aitheanta. I rith na bliana acadúla 2022/2023, níor íocadh an deontas sin. Táthar ag súil go n-eiseofar an chéad tráthchuid eile den mhaoiniú le linn na scoilbhliana 2023/2024. Níor cheart foráil a dhéanamh maidir leis an deontas sin mar dheontas atá dlite ag deireadh na bliana.

6.2 Deontas Coimhdeach (Bunscoileanna amháin)

Tá an Deontas Coimhdeach ceaptha le ranníocaíocht a dhéanamh i leith an chostais as seirbhísí rúnaíochta agus airíochais a fhostú. I rith na bliana acadúla 2022/2023, íocadh 8/12 den deontas. Aon mhaoiniú deontais atá dlite do scoileanna, íocfar é chomh luath agus is féidir sa scoilbhliain 2023/2024. Laghdófar an íocaíocht sin, áfach, chun rúnaithe maoinithe ag deontas a bheidh aistrithe chuig Párolla Roinne ó Mheán Fómhair 2023 a chur san áireamh. Níor cheart foráil a dhéanamh maidir leis an deontas sin mar dheontas atá dlite ag deireadh na bliana.

7. Deontais COVID-19 2022/2023

Rinneadh aon íocaíocht amháin de na híocaíochtaí as Glantachán Feabhsaithe agus an deontais TCP le haghaidh Théarma 1 agus 2 de 2022/2023, is é sin Tacaíochtaí Glantacháin COVID-19 agus an Deontas le haghaidh Díghalrán Lámh/TCP in éineacht. Níl aon deontas glantacháin agus TCP COVID-19 ann do théarma 3 de 2022/2023 agus mar sin ní gá foráil a dhéanamh maidir leis mar dheontas atá dlite ag deireadh na bliana.
Ós rud é nach gá an scaradh fisiciúil a chur i bhfeidhm i scoileanna a thuilleadh, níor íocadh Deontas caipitíochta Covid-19 as maoirseacht bhreisithe don scoilbhliain 2022/2023.

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7.1. Deontas COVID-19 gan Chaitheamh 2022/2023

Is é 30 Meán Fómhair 2023 an spriocdháta chun deontais COVID-19 nár caitheadh a thabhairt ar ais don scoilbhliain 2022/2023. Ní mór cuntas a thabhairt ar aon iarmhéid nár caitheadh amhail an 31 Lúnasa 2023 i gcód 2186 Caipitíocht do Ghlantachán agus Deontas TCP gan Chaitheamh.

8. Easnamh

I gcás ina dtuairiscítear sa Chuntas Ioncaim agus Caiteachais easnamh sa bhliain reatha, ní mór é sin a chur in iúl don bhord agus ní mór don bhord a bpátrúin/a n-iontaobhaithe a chur ar an eolas.

9. Coigeartuithe Deiridh Bliana:

Tabhair liosta de choigeartuithe deiridh bliana do rúnaí cuntas/sparánaí/cisteoir na scoile. Tá sé tábhachtach go dtabharfar na coigeartuithe seo don scoil a luaithe agus is féidir chun ligean do na scoileanna sin pacáistí bogearraí cuntais a úsáid chun na coigeartuithe a phostáil agus deireadh na bliana a rolladh ar aghaidh. I roinnt cásanna, d'fhéadfadh go mbeadh do chúnamh ag teastáil ó rúnaí/sparánaí/cisteoir na scoile chun na coigeartuithe sin a phostáil.

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

- Creat Rialála agus Reachtach
- Formáid na gCuntas
- Cairt na gCuntas
- Tuarascáil Airgeadais do na Tuismitheoirí
- Próiseas Taiscthe Bliantúil ar Líne

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

Guthán: 01-910 4020 / 01-269 0677
support@fssu.ie

An 11 Meán Fómhair 2023

Aguisín 1: Modhanna cuntasaíochta le haghaidh Cuntais Scoile

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

Modh Cuntasaíochta le haghaidh Cuntais Scoile - FSSU

1) Talamh agus Foirgnimh a bhaint ó Chlár Comhardaithe an Bhoird
2) Deontais Tógála Caipitil do Thionscadail Tógála
3) 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) Míreanna Chaipitil TFC a cheannach as Airgead Deontais TFC a Fuarthas
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
16) Cuntas a thabhairt ar Dheontais COVID-19
17) Cuntas a thabhairt ar Dheontais a fuarthas roimh ré
18) Cuntas a thabhairt ar dheontais Imfhálaithe nár caitheadh
19) Modh Cuntasaíochta Deontas Leabhar
20) Cistí Barrachais atá á n-úsáid le haghaidh tionscadail chaipitiúla
21) Airgead faighte maidir leis an mbliain seo chugainn
22) Deontas Leabhar Bunscoile in Aisce
23) Deontas Leabhar Bunscoile in Aisce agus Deontas Tacaíochta Riaracháin

Aguisín 2: Deontais nua/aonuaire ón Roinn Oideachais a Fuarthas sa Scoilbhliain 2022/2023								
	Ainm	**Earnálacha Scoile**	**Faighte**	**Cuspóir**	**Tuilleadh eolais:**	**Ioncam Cód**	**Éag. Cód**	**Cód Comhardaithe Neamhchaite**
1	Clár an Túis Luaith: Deontas Ábhar/Trealaimh & Deontas Rannpháirtíochta Tuismitheoirí	Bunscoil	Samhain 2022	Dírítear an maoiniú seo go sonrach ar ábhair agus trealamh a cheannach agus freisin chun rannpháirtíocht tuismitheoirí a fhorbairt don chlár seo	N/B	3021	4311	2162
2	Deontas Caipitíochta Chlár an Túis Luaith	Bunscoil	Samhain 2022	Chun íoc as costais reatha laethúla an ionaid	N/B	3022	Cód costais iomchuí	N/B
3	Deontas Costas Maireachtála Aonuaire	Gach ceann	Nollaig 2022	Costais bhreise fuinnimh agus costais reatha laethúla eile atá méadaithe a íoc	Treoirlíne Airgeadais 17-2022/2023 (iar-bhunscoileanna) P10-2022/2023 (bunscoileanna)	3289	Cód costais iomchuí	N/B
4	Deontas Leabhar Bunscoile in Aisce	Bunscoil	Aibreán 2023	Costas leabhar scoile a chlúdach, lena n-áirítear costas leabhar saothair agus cóipleabhar ar bith. De réir mar is féidir leis an maoiniú, roinnt acmhainní seomra ranga gaolmhara	Modh Cuntasaíochta Uimh. 22	2151	1720	2160
5	Deontas Leabhar Bunscoile in Aisce agus Deontas Tacaíochta Riaracháin	Bunscoil	Meitheamh 2023	Is féidir an deontas a úsáid chun duine a fhostú chun obair go ceann líon sonraithe laethanta chun obair riaracháin a dhéanamh ar an scéim leabhar scoile in aisce	Modh Cuntasaíochta Uimh. 23	2151	1720	2160

6	Deontas Gaeilge agus Dátheangach	Meánscoileanna deonacha	Bealtaine 2023	Íoctar gach bliain leis na meánscoileanna deonacha sin ina múintear gach ábhar trí Ghaeilge nó leo siúd ina múintear 4 ábhar ar a mhéad trí Ghaeilge. Tá iarrtha ag an Roinn Oideachais go gclárófaí an deontas sin ar chód ainmniúil ar leithligh. Tá cód 3171 curtha leis againn chun na críche sin.	N/B	3171	Cód costais iomchuí	N/B