

## **Accountants/Auditors Guideline for Preparation and Submission of Annual School Accounts for the year end 31<sup>st</sup> August 2024**

**Deadline for the submission of the 2023/2024 annual accounts is the 28th of February 2025**

### **1. Introduction**

This guideline provides updated information to accountants/auditors on the preparation and submission of annual accounts for the school year 2023/2024.

Annual accounts filed after February 28th, 2025, will deem the boards of such schools to be in breach of Section 18 of the Education Act 1998, the Charities Act 2009 and compliance requirements of the Central Statistics Office, and this will result in the school being selected for audit and other possible sanctions.

The online portal will open on 24th of September 2024 for the submission of annual accounts for the 2023/2024 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 30<sup>th</sup> 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**. This includes a treatment on the participation in the schools photovoltaic programme (SPP commonly referred to as solar panels).

#### **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 2023/2024. 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 2023/2024](#)

#### **5. Department of Education Grants – New and Revised Nominal Codes – See Appendix 2**

The following are the new and revised Department of Education grants for the school year 2023/2024.

##### **5.1 Once-off cost of living grant to support increased school running costs.**

The Department of Education continued to provide additional funding to schools in the Free Education scheme as part of the Budget 2024 cost of living measures. In 2023/2024 the grant was paid in 2 instalments.

##### **5.2 Free Schoolbooks Grant and Administration Support Grant**

The Department of Education introduced the free schoolbooks grant to primary schools in April 2023 for the 2023/2024 academic year. This scheme has now been extended to students in the junior cycle programme in post primary schools in the Free Education Scheme. The grant was paid in March 2024 for the 2024/2025 academic year and will provide free schoolbooks, workbooks and copybooks.

Post-primary schools will continue to receive the standard book grant under circular 0046/2013 for students in the senior cycle programme.

The administration support grant was also extended to post-primary schools to provide funding to schools to employ an individual to work on the administrative work on the scheme or cover the cost of administering the scheme. The grant was paid in May 2024 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.

##### **5.3 Attendance Campaign Support Grant**

In the 2023/2024 academic year the Department introduced a once-off payment to

promote regular school attendance of children and young people in schools, especially those from groups at risk of educational disadvantage, and those who may have been impacted by the disruption to school-based education during COVID-19. This grant is ringfenced and should be recorded using the category 3290 Other Non-Capital DE Grant Income. Any unspent amount must be included in the balance sheet at the year-end under the account code 2171 Other ring-fenced grants unspent.

**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 2023/2024**

### **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. The grant was paid in April 2024 for the academic year 2023/2024.

### **6.2 Ancillary Grant (Primary Schools only)**

The Ancillary Grant is a per capita grant intended to cater for the cost of employing secretarial and caretaking staff. Up until 2022 it was paid in one instalment to cover the calendar year January to December.

In April 2023 a first instalment of 8/12ths of the grant was paid to cover the period January to August 2023. In December 2023 the second instalment, 4/12ths, was issued to cover the period September to December 2023.

A further instalment, 8/12ths of the annual grant, to cover the period January to August 2024 was paid in April 2024.

Where a school secretary opted to join the Departments payroll under circular 0036/2022, the grant instalments for 2023/2024 were reduced to reflect the fact that schools are no longer paying these staff.

It is hoped the next tranche of funding will be issued to cover the period September to December 2024 early in the 2024/2025 school year. This grant should not be recorded as a grant due.

Where a secretary transferred to the Department Payroll the school would have also received an arrears payment in term 1 2023/2024 relating to 2022/2023, to account for the increased rate of pay and additional holiday pay costs incurred by the school in the 2022/2023 school year. This can be recorded as ancillary grant.

### **6.3 School Support Services Fund Grant (SSSF) (Post-Primary Schools only)**

Where a school secretary opted to join the Departments payroll under circular 0036/2022, the Basic and SSSF Secretary grants (in voluntary secondary schools only) and the SSSF grants were reduced to reflect the fact that schools are no longer paying these staff directly.

Where a secretary transferred to the Department Payroll the school would have received an arrears payment in term 1 2023/2024 relating to 2022/2023 to account for the increased rate of pay and additional holiday pay costs incurred by the school in the 2022/2023 school year. This can be recorded as an SSSF grant.

### **6.4 Non-Teaching Pay Grant (Community & Comprehensive Schools Only)**

The non-teaching pay grant is paid to community & comprehensive schools to cover the cost of Department of Education sanctioned staff. It is paid on a calendar year basis in 4 instalments, with the 3<sup>rd</sup> instalment usually paid in July, with a portion accounted for as a grant received in advance. However, for the year ended 31<sup>st</sup> of August 2024 the 3<sup>rd</sup> instalment of the grant did not issue until after the year end date. Therefore, schools have been advised that they should review their non-teaching pay grant income for the year to date and the expenditure to sanctioned non- teaching pay staff, with the balance of expenditure in excess of income to be provided as a grant due at the 31<sup>st</sup> of August 2024.

## **7. COVID-19 Grants**

COVID-19 Capitation grants were not paid to schools in 2023/2024.

### **7.1. COVID-19 Grant Unspent**

The deadline for the return of any unspent COVID-19 grants (excluding those for COVID minor works) was the 30th September 2023. Any unspent balances on the balance sheet at the 31st August 2024 should be returned by the school to the Department of Education at the earliest opportunity.

## **8. Revenue Enhanced Reporting Requirements (ERR)**

The Finance Act 2022 introduced Section 897C which requires employers to report details of certain expenses and benefits made to employees and board of management members. Reporting the details of these expenses and benefits commenced on 1 January 2024. Boards of management as employers must report the details of these expenses and benefits paid to employees both on their payroll and those employees paid directly by the Department of Education.

## 9. Management letter

Where issues arise and where it is noted that controls can be strengthened a management letter should be provided to the school which points out these matters.

## 10. Deficit

Where the Income and Expenditure Account reports a deficit in the current year or where the balance sheet shows a net current liability position this needs to be communicated to the board in writing to the board in the management letter. The board must inform their patrons/trustees of the deficit.

## 11. 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.

## 12. 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](#)

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](mailto:support@fssu.ie)

*11<sup>th</sup> September 2024*

## **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 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) School Income Received in Advance
- 22) Free Schoolbooks Grant
- 23) Free Schoolbooks Administration Support Grant
- 24) Schools Photovoltaic Programme (SPP) Solar Panels
- 25) Grants to Purchase Capital Items e.g. Loose Furniture & Equipment

## Appendix 2

### New/Once Off Department of Education Grants Received in the School Year 2023/2024

| Number | Name   | School Sectors | Received                               | Purpose   | Further Info.   | Income Code | Exp. Code                | Unspent Balance Code |
|--------|--|----------------|--|---|---|-------------|--------------------------|----------------------|
| 1      | Cost of Living Grant (Paid in 2 instalments)   | All            | Oct 2023<br>Jan 2024                   | Meet additional energy costs and other increased day to day running costs   | Financial Guidelines 13 & 19 2023/2024 (post-primary schools)<br>P09 & P13 2023/2024 (primary schools)                    | 3289        | Appropriate expense code | N/A                  |
| 2      | Free Schoolbooks Grant (Primary and Junior Cycle Students Only) Received 2023/2024 for 2024/2025 academic year | All            | March 2024 for 2024/2025 academic year | 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<br>Financial Guideline 24 2023/2024 (post-primary schools)<br>P18 2023/2024 (primary schools) | 2151        | 1720                     | N/A                  |
| 3      | Free Schoolbooks Administration Support Grant received 2023/2024 for 2024/2025 academic year                   | All            | June 2024 for 2024/2025 academic year  | Grant can be used to employ an individual for a specified number of days to carry out administrative work or cover the cost of administering the scheme | Accounting Treatment No. 23<br>Financial Guideline 24 2023/2024 (post-primary schools)<br>P18 2023/2024 (primary schools) | 2151        | 1720                     | N/A                  |
| 4      | Free Schoolbooks Grant Received 2022/2023 for 2023/2024 academic year  | Primary        | April 2023 for 2023/2024 academic year | 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<br>P18 2023/2024 (primary schools)  | 3151        | 4731                     | 2160                 |
| 5      | Free Schoolbooks Administration Support Grant Received 2022/2023 for 2023/2024 academic year                   | Primary        | June 2023 for 2023/2024 academic year  | Grant can be used to employ an individual for a specified number of days to carry out administrative work or cover the cost of administering the scheme | Accounting Treatment No. 23<br>P18 2023/2024 (primary schools)  | 3152        | 4113/4731                | 2160                 |
| 6      | Attendance Campaign Support Grant (once off)   | All            | Oct 2023                               | To promote regular school attendance of children and young people in schools  | Financial Guidelines P11 2023/2024 (post-primary schools)<br>P07 2023/2024 (primary schools)                              | 3290        | Appropriate expense code | 2171                 |

## Treoirlíne do Chuntasóirí/Iniúcháirí maidir le hullmhú agus cur isteach na gcuntas scoile bliantúil don bhliain dar críoch 31 Lúnasa 2024

*Caithfear cuntais bhliantúla 2023/2024 a chur faoinár mbráid faoin 28 Feabhra 2025*

### 1. Réamhrá

Leis an treoirlíne seo, tugtar faisnéis chothrom le dáta do chuntasóirí/iniúcháirí maidir le hullmhú agus cur isteach na gcuntas bliantúil don scoilbhliain 2023/2024.

I gcás cuntas bliantúil a chomhdaítear tar éis 28 Feabhra 2025, measfar go mbeidh boird na scoileanna sin ag sárú Alt 18 den Acht Oideachais 1998, Acht Carthanas 2009 agus ceanglais chomhlíontachta na Príomh-Oifige Staidrimh, agus dá thoradh sin roghnófar an scoil lena hiniúchadh agus le haghaidh smachtbhannaí féideartha eile.

Osclófar an tairseach ar líne an 16 Meán Fómhair 2024 chun cuntais bhliantúla a chur isteach don scoilbhliain 2023/2024.

Chun treoir níos mionsonraithe a fháil maidir le hullmhú íoslódáil na gcuntas scoile: [“Ullmhúchán na gCuntas Scoile - Treoir do Chuntasóirí/Iniúcháirí scoile”](#).

### 2. Tuairisceán Bliantúil chuig an Rialálaí Carthanas

Chun ceanglais tuairiscithe bhliantúla a chomhlíonadh, éilítear ar bhoird an fhaisnéis a chuireann FSSU faoi bhráid an Rialtóra Carthanas a fhíorú ar bhonn bliantúil. Tá an fhaisnéis a chuirtear isteach bunaithe ar na sonraí a chuirtear isteach ar thairseach ar líne an FSSU. Ní mór do chomhdaitheoir údaraithe de chuid an bhoird logáil isteach ar thairseach ar líne an Rialálaí Carthanas, athbhreithniú a dhéanamh ar an bhfaisnéis don tuarascáil bhliantúil agus a dhearbhu go bhfuil an fhaisnéis ceart agus í 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 cuntasáíochta

Tá an Roinn Oideachais tar éis formáid chaighdeánaithe a fhaomhadh chun na cuntais bhliantúla a ullmhú. In **Aguisín 1**, is féidir cur chuige cuntasáíochta chun cabhrú leat cuntais scoile a ullmhú agus go háirithe i réimsí a bhaineann go háirithe le scoileanna. Cuimsíonn sé seo cur chuige cuntasáíochta maidir le rannpháirtíocht i gclár fótavoltach na scoileanna (SPP, dá ngairtear painéil ghréine de ghnáth).

### 4. Cairt na gCuntas arna Nuashonrú

Ní mór cairt na gcuntas arna forbairt ag an FSSU a úsáid leis na cuntais bhliantúla a ullmhú. Rinneadh nuashonrú ar chairt na gcuntas don scoilbhliain 2023/2024. Tá sé tábhachtach go ndéanfaí athbhreithniú ar chairt na gcuntas lena chinntiú go bhfuil sí ag teacht le cairt cuntas FSSU. [Clliceáil anseo chun rochtain a fháil ar chairt na gcuntas 2023/2024](#)

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

Seo a leanas cóid deontais nua agus athbhreithnithe na Roinne Oideachais don scoilbhliain 2023/2024.

#### 5.1 Deontas aonuaire costais maireachtála chun tacú le costais reatha scoile atá méadaithe

Lean an Roinn Oideachais de mhaoiniú breise a chur ar fáil do scoileanna a ghlacann páirt sa scéim Saoroideachais mar chuid de bhearta costais maireachtála Cháinainnéis 2024. In 2023/2024, íocadh an deontas ina dhá thráthchuid.

#### 5.2 An Deontas Leabhar Bunscoile in Aisce agus an Deontas Tacaíochta Riaracháin

In Aibreán 2023 chuir an Roinn Oideachais an Deontas Leabhar Scoile in Aisce ar fáil do bhunscoileanna don chéad uair don scoilbhliain 2023/2024. Ó shin i leith, leathnaíodh an scéim chuig daltaí i gclár na sraithe sóisearaí in iar-bhunscoileanna a ghlacann páirt sa Scéim Saoroideachais. Íocadh an deontas do bhliain acadúil 2024/2025 i Márta 2024 agus cuirfidh sé ar fáil leabhair scoile, leabhair saothair agus cóipleabhair do na daltaí. Leanfaidh iar-bhunscoileanna ar aghaidh ag fáil an ghnáthdheontais leabhar do dhaltaí i gclár na sraithe sinsearaí mar atá leagtha síos i gcioclán 0046/2013.

Chomh maith leis sin, leathnaíodh an deontas tacaíochta riaracháin chuig iar-bhunscoileanna chun maoiniú a chur ar fáil do scoileanna oibrí a fhostú chun obair riaracháin na scéime a chur i gcrích agus costas riaracháin na scéime a chumhdach. Íocadh an deontas i mBealtaine 2024 roimh thús na chéad scoilbhliana 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.

### 5.3 Deontas Tacaíochta don Fheachtas Tinrimh

In 2023/2024 thóg an Roinn isteach íocaíocht aonuaire chun tinreamh scoile rialta leanaí agus daoine óga a chur chun cinn, go háirithe iad siúd ó ghrúpaí atá i mbaol míbhuntáiste oideachasúil, agus iad siúd go bhféadfadh sé go raibh drochthionchar ag COVID-19 ar a gcuid oideachais scoile. Is deontas imfhálaithe é seo agus ba cheart é a thaifeadadh ag úsáid an chatagóir

3290 Ioncam Deontais Neamh-chaipitiúil Eile ón Roinn Oideachais. Caithfear aon mhéid gan chaitheamh a chur san áireamh sa chlár comhardaithe ag deireadh na bliana faoin gcód cuntais 2171 Deontais imfhálaithe eile gan chaitheamh.

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

## 6. Deontais eile le nótaíl in 2023/2024

### 6.1 Deontas TFC

Faoin Straitéis Dhigiteach nua do Scoileanna go dtí 2027, cuirfear maoiniú ar fáil do gach bunscoil agus iar-bhunscoil aitheanta. Íocadh an deontas in Aibreán 2024 don bhliain acadúil 2023/2024.

### 6.2 Deontas Coimhdeach (Bunscoileanna amháin)

Tá an Deontas Coimhdeach ceaptha le ranníocaíocht a dhéanamh i leith an chostais as foireann rúnaíochta agus airíochais a fhostú. Suas go dtí 2022, íocadh é i dtráthchuid amháin chun an bhliain féilire ó Eanáir go Nollaig a chumhdach.

In Aibreán 2023, íocadh an chéad thráthchuid de 8/12ú den deontas chun an tréimhse ó Eanáir go Lúnasa 2023 a chumhdach. I Nollaig 2023, eisíodh an dara tráthchuid, 4/12ú den deontas, chun an tréimhse ó Mheán Fómhair go Nollaig 2023 a chumhdach.

In Aibreán 2024, íocadh tráthchuid sa bhreis, 8/12ú den deontas bliantúil, chun an tréimhse ó Eanáir go Lúnasa 2024 a chumhdach.

Sá chás gur roghnaigh rúnaí scoile aistriú go párolla na Roinne faoi chiorclán 0036/2022, laghdaíodh na hionstraimí deontais do 2023/2024 chun a léiriú nach bhfuil na baill foirne seo á n-íoc ag na scoileanna a thuilleadh.

Táthar ag súil go n-eiseofar an chéad tráthchuid eile den mhaoiniú le linn na scoilbhliana 2024/2025 chun an tréimhse Meán Fómhair go Nollaig 2024 a chumhdach. Níor cheart an deontas seo a thaifeadadh mar dheontas atá dlite.

Sá chás gur aistrigh rúnaí chuig Párolla na Roinne, bheadh íocaíocht riaráiste faighte ag an scoil i dtéarma 1 de 2023/2024 maidir leis an scoilbhliain 2022/2023, d'fhonn cuntas a

thabhairt ar an ráta pá ardaithe agus ar na costais saoire le pá a thabhaigh an scoil i rith scoilbhliain 2022/2023. Is féidir é seo a thaifeadadh mar dheontas coimhdeach.

### **6.3 Deontas Maoinithe um Sheirbhísí Tacaíochta Scoile (Iar-bhunscoileanna amháin)**

Sa chás gur roghnaigh rúnaí scoile a bheith faoi réir phárolla na Roinne mar atá leagtha síos i gcioclán 0036/2022, laghdaíodh na deontais 'Basic' agus SSSF do rúnaithe (i meánscoileanna deonacha amháin) agus laghdaíodh na deontais SSSF chun a léiriú nach bhfuil na baill foirne seo á n-íoc go díreach ag na scoileanna a thuilleadh.

Sa chás gur aistrigh rúnaí chuig Párolla na Roinne, bheadh íocaíocht riaráiste faighte ag an scoil i dtéarma 1 de 2023/2024 maidir leis an scoilbhliain 2022/2023, d'fhonn cuntas a thabhairt ar an ráta pá ardaithe agus ar na costais saoire le pá a thabhaigh an scoil i rith scoilbhliain 2022/2023. Is féidir é seo a thaifeadadh mar dheontas SSSF.

### **6.4 Deontas pá neamhtheagaisc (Scoileanna Pobail agus Cuimsitheacha amháin)**

Íoctar an deontas pá neamhtheagaisc le scoileanna pobail agus cuimsitheacha chun costas na mball foirne arna gceadú ag an Roinn Oideachais a sheasamh. Íoctar ina 4 thráthchuid é ar bhonn bliain féilire. Is iondúil go n-íoctar an 3ú thráthchuid i mí Iúil, agus tugtar cuntas i gcuid de mar dheontas a fuarthas roimh ré dá bharr sin. Bíodh sin mar atá, i gcás na bliana dar críoch an 31 Lúnasa 2024, níor eisíodh an 3ú thráthchuid den deontas go dtí go raibh deireadh na bliana thart. Mar sin, tá curtha in iúl do scoileanna gur cheart dóibh athbhreithniú a dhéanamh ar a gcuid ioncaim ón deontas pá neamhtheagaisc don bhliain go dtí seo agus ar an gcaiteachas a ceadaíodh do bhaill foirne pá neamhtheagaisc, agus iarmhéid an chaiteachais de bhreis ar ioncam a lua mar 'Deontas Dlite' amhail an 31 Lúnasa 2024.

## **7. Deontais COVID-19**

Níor íocadh deontais Chaipitíochta COVID-19 le scoileanna in 2023/2024.

### **7.1 Deontas COVID-19 gan Chaitheamh**

Ba é 30 Meán Fómhair 2023 an spriocdháta chun deontais COVID-19 gan chaitheamh (seachas na suimeanna a úsáideadh le haghaidh mionoibreacha COVID) a sheoladh ar ais. Ba cheart don scoil aon iarmhéideanna gan chaitheamh atá ar an gclár comhordaithe an 31 Lúnasa 2024 a sheoladh ar ais chuig an Roinn Oideachais chomh luath agus is féidir.

## **8. Ceanglais Fheabhsaithe maidir le Tuairisciú chuig na Coimisinéirí Ioncaim (ERR)**

Leis an Acht Airgeadais, 2022, tugadh isteach Alt 897C lena gceanglaítear ar fhostóirí mionsonraí faoi chostais agus sochair áirithe a thugtar d'fhostaithe agus do stiúrthóirí a

thuirisciú. Cuireadh tús le tuairisciú na mionsonraí faoi na costais agus na sochair sin an 1 Eanáir 2024. Ní mór do bhoird bhainistíochta ina bhfeidhm mar fhostóirí mionsonraí na gcostas agus na sochar a íocadh le fostaithe ar an bpárolla a thuirisciú agus tuairisc a thabhairt de na híocaíochtaí a fuair fostaithe go díreach ón Roinn Oideachais chomh maith.

## 9. Litir bhainistíochta

Sa chás ina dtagann saincheisteanna chun cinn agus ina bhfeictear gur féidir rialuithe a neartú, ba cheart litir bhainistíochta a chur ar fáil don scoil ina leagtar amach na hábhair seo.

## 10. Easnamh

Sa chás ina dtuiriscítear sa Chuntas Ioncaim agus Caiteachais easnamh sa bhliain reatha, nó sa chás ina léiríonn an clár comhardaithe suíomh glandliteanais reatha, ní mór é sin a chur in iúl don bhord i scríbhinn sa litir bhainistíochta. Ní mór don bhord an t-easnamh a chur in iúl dá bpátrúin/iontaobhaithe.

## 11. Coigeartuithe Deireadh Bliana

Tabhair liosta de choigeartuithe deiridh bliana do rúnaí cuntas/sparánaí/cisteoir na scoile. Tá sé tábhachtach go dtabharfaí na coigeartuithe seo don scoil a luaithe is féidir chun ligean do na scoileanna siúd atá ag úsáid bogearraí cuntasáíochta 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.

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

- [Creat Rialála agus Reachtach](#)
- [Formáid na gCuntas](#)
- [Cairt na gCuntas](#)
- [Tuarascáil Airgeadais do na Tuismitheoirí](#)
- [Próiseas chun na Cuntais Bhliantúla a chur isteach ar líne](#)

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

Guthán: 01-910 4020 / 01-269 0677  
[support@fssu.ie](mailto:support@fssu.ie)

*An 11 Meán Fómhair 2024*

## Aguisín 1

### Modhanna cuntasáíochta le haghaidh Cuntais Scoile

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

[Modh Cuntasáíochta le haghaidh Cuntais Scoile - FSSU](#)

- 1) Talamh agus Foirgnimh a bhaint ó Chlár Comhardaithe an Bhoird
- 2) Deontais Chaipitil Tógála faoi chomhair Tionscadail 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 sonrath
- 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) Cur chuige cuntasáíochta maidir le Deontais COVID
- 17) Cuntas a thabhairt ar Dheontais a fuarthas roimh ré
- 18) Cuntas a thabhairt ar dheontais Imfhálaithe nár Caitheadh
- 19) Modh Cuntasáíochta Deontas Leabhar
- 20) Cistí Barrachais a úsáideadh le haghaidh tionscadail chaipitiúla
- 21) Ioncam Scoile Faighte Roimh Ré
- 22) Deontas Leabhar Scoile in Aisce
- 23) Deontas Tacaíochta Riaracháin um Leabhair Scoile in Aisce
- 24) Clár Fótvoltach na Scoileanna (SPP) Painéil Ghréine
- 25) Deontais chun Míreanna Caipitil a cheannach, m.sh. Troscán agus Trealamh Scaoilte.

## Aguisín 2

### Deontais nua/aonuaire ón Roinn Oideachais a Fuarthas I Scoilbhliain 2023/2024

| Líon | Ainm  | Earnálacha Scoile | Faighte                                      | Cuspóir  | Tuilleadh eolais   | Ioncam Cód | Éag. Cód            | Cód Comhardaithe gan Chaitheamh |
|------|---|-------------------|--|--|--|------------|---------------------|---------------------------------|
| 1    | Deontas Costais Maireachtála<br>(Arna íoc in 2 Thráthchuid)   | Gach ceann        | Deireadh Fómhair 2023<br>Eanáir 2024         | Costais bhreise fuinnimh agus costais reatha laethúla eile atá méadaithe a íoc   | Treoirlínte Airgeadais 13 & 19 23/24 (iar-bhunscoileanna) P09 & P13 23/24 (bunscoileanna)                      | 3289       | Cód costais iomchuí | N/B                             |
| 2    | Deontas Leabhar Scoile in Aisce<br>(Daltaí Bunscoile agus Sraithe Sóisearaí amháin) Faighte 2023/2024 don bhliain acadúil 2024/2025 | Gach ceann        | Márta 2024 do bhliain acadúil 2024/2025      | 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 | Cur Chuige Cuntasaíochta Uimh. 22 Treoirlíne Airgeadais 24 23/24 (iar-bhunscoileanna) P18 23/24(bunscoileanna) | 2151       | 1720                | N/B                             |
| 3    | Deontas Tacaíochta Riaracháin don Scéim Leabhar Scoile in Aisce faighte 2023/2024 do bhliain acadúil 2024/2025                      | Gach ceann        | Meitheamh 2024 do bhliain acadúil 2024/2025  | Is féidir an deontas a úsáid chun duine a fhostú ar feadh líon sonraithe laethanta chun obair riaracháin a dhéanamh nó chun costais riaracháin na scéime a chumhdach               | Cur Chuige Cuntasaíochta Uimh. 23 Treoirlíne Airgeadais 24 23/24 (iar-bhunscoileanna) P18 23/24(bunscoileanna) | 2151       | 1720                | N/B                             |
| 4    | Deontas Leabhar Scoile in Aisce Faighte 2022/2023 don bhliain acadúil 2023/2024   | Bunscoil          | Aibreán 2023 don bhliain acadúil 2023/2024   | 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 | Cur Chuige Cuntasaíochta Uimh. 22 P18 23/24(bunscoileanna)   | 3151       | 4731                | 2160                            |
| 5    | Deontas Tacaíochta Riaracháin don Scéim Leabhar Scoile in Aisce faighte 2023/2024 do bhliain acadúil 2024/2025                      | Bunscoil          | Meitheamh 2023 don bhliain acadúil 2023/2024 | Is féidir an deontas a úsáid chun duine a fhostú ar feadh líon sonraithe laethanta chun obair riaracháin a dhéanamh nó chun costais riaracháin na scéime a chumhdach               | Cur Chuige Cuntasaíochta Uimh. 23 P18 23/24 (bunscoileanna)  | 3152       | 4113/4731           | 2160                            |
| 6    | Deontas Tacaíochta don Fheachtas Tinrimh (aonuaire)   | Gach ceann        | Deireadh Fómhair 2023                        | Chun tinreamh scoile rialta leanaí agus daoine óga a chur chun cinn  | Treoirlínte Airgeadais P11 23/24 (iar-bhunscoileanna) P07 23/24 (bunscoileanna)                                | 3290       | Cód costais iomchuí | 2171                            |