

## **School Year 2024/2025**

# **Accounting for Junior Cycle Schoolbooks Scheme Grant and Administration Support Grant**

### **1. Introduction**

The new Junior Cycle Schoolbooks Scheme was introduced for the 2024/2025 school year. Schools received the grants in advance during the 2023/2024 school year in order to purchase the books and resources ahead of the new school year. The grant receipt and associated expenditure was recorded to the balance sheet in the 2023/2024 school year.

**These transactions must be moved to the appropriate nominal codes in the 2024/2025 school year.**

**Note:** Where the Administration Support Grant is being paid to individuals it is recommended that a timesheet is completed, approved by the Principal and the payment is processed through the school's payroll.

### **2. Recording the grant receipt and expenditure in the schools accounting system for the school year 2024/2025**

The income and associated expenditure should now be transferred to the appropriate nominal codes in the school's accounting system.

A new department in the accounts package was set up for the schoolbook scheme grant and the administration support grant. Please use the same department.

#### **2.1 Recording of the Junior Cycle Schoolbooks Grant and Expenditure in the year 2024/2025**

This grant was received in March 2024 and was paid in advance of the next school year. Any expenditure of this grant before the end of the 2023/2024 school year, was recorded as a prepayment.

Follow the steps below to record the transactions in the 2024/2025 school year.

There are 2 ways the income can be treated in the accounts.

### Option 1: Recording of Junior Cycle Schoolbooks Grant

Using this method when reviewing your income and expenditure and balance sheet reports your grant income will match your grant expenditure, and the balance sheet will reflect the actual amount of funds unspent.

#### ➤ Step 1 - Transfer grant receipt from Book Grant Received in Advance to Book Grant Unspent in the Balance Sheet

Action	DR/CR	Nominal Code	Description
Record journal to transfer grant received from Book Grant Received in Advance to Book Grant Unspent	DR	2151	Book Grant Received in Advance Current Liability
	CR	2160	Book Grant Unspent Current Liability

#### ➤ Step 2 - Transfer expenditure incurred up to 31<sup>st</sup> August 2024 to the Income & Expenditure Statement

Action	DR/CR	Nominal Code	Description
Record journal to reverse Prepayment	DR	4731	Free Schoolbook Grant Expense Expense
	CR	1720	Prepayment Current Asset

#### ➤ Step 3 - Transfer amount of grant in line with amount of recorded expenditure

Action	DR/CR	Nominal Code	Description
Record journal to recognise Free Schoolbook Grant Income in line with recorded expenditure	DR	2160	Book Grant Unspent Current Liability
	CR	3151	Free Schoolbook Grant Income Income

Throughout the school year, any additional Free Schoolbook Grant expense incurred relating to that year will be treated in the following manner:

Action	DR/CR	Nominal Code	Description
Record payment or invoice for purchase of schoolbooks during the school year	DR	4731	Free Schoolbooks Grant Expense <b>Expense</b>
	CR	1800	Current Account 1 <b>Current Asset</b>

Action	DR/CR	Nominal Code	Description
Record journal to recognise Free Schoolbook Grant Income in line with recorded expenditure	DR	2160	Book Grant Unspent <b>Current Liability</b>
	CR	3151	Free Schoolbook Grant Income <b>Income</b>

### Option 2: Recording of Junior Cycle Schoolbooks Grant

With this method the accounts will not reflect the level of unspent grants and a manual report should be prepared for each board meeting showing the amount unspent.

Further details on option 2 can be found in the links here:

- [For voluntary secondary schools](#)
- [For community & comprehensive schools](#)

### ➤ Step 1 - Transfer grant receipt from Book Grant Received in Advance to Free Schoolbook Grant Income

Action	DR/CR	Nominal Code	Description
Record journal to transfer grant received from Book Grant Received in Advance to Free Schoolbook Grant Income	DR	2151	Book Grant Received in Advance <b>Current Liability</b>
	CR	3151	Free Schoolbook Grant Income <b>Income</b>

➤ **Step 2 - Transfer expenditure incurred up to 31<sup>st</sup> August 2024 to the Income & Expenditure Statement**

Action	DR/CR	Nominal Code	Description
Record journal to reverse Prepayment	DR	4731	Free Schoolbook Grant Expense Expense
	CR	1720	Prepayment Current Asset

Throughout the school year, any additional Free Schoolbook Grant expense incurred relating to that year will be treated in the following manner:

Action	DR/CR	Nominal Code	Description
Record payment or invoice for purchase of schoolbooks during the school year	DR	4731	Free Schoolbooks Grant Expense Expense
	CR	1800	Current Account 1 Current Asset

**2.2 Recording of the Administration Support Grant and Expenditure in the year 2024/2025**

The grant was received in May 2024 and was paid in advance of the next school year. Any expenditure of this grant before the end of the 2023/2024 school year, was recorded as a prepayment.

Follow the steps below to record the transactions in the 2024/2025 school year.

There are 2 ways the income can be treated in the accounts.

**Option 1: Recording of the Administration Support Grant**

Using this method when reviewing your income and expenditure and balance sheet reports your grant income will match your grant expenditure, and the balance sheet will reflect the actual amount of funds unspent.

➤ **Step 1 - Transfer grant receipt from Book Grant Received in Advance to Book Grant Unspent in the Balance Sheet**

Action	DR/CR	Nominal Code	Description
Record journal to record the transfer of grant received from Book Grant Received in Advance to Book Grant Unspent	DR	2151	Book Grant Received in Advance Current Liability
	CR	2160	Book Grant Unspent Current Liability

➤ **Step 2 - Transfer expenditure incurred up to 31<sup>st</sup> August 2024 to the Income & Expenditure Statement**

**1. If the Administration Support Grant was used to pay a staff member:**

Action	DR/CR	Nominal Code	Description
Record journal to reverse Prepayment to staff relating to work carried out	DR	4113	Free Schoolbooks Admin Salaries Expense Expense
	CR	1720	Prepayments Current Asset

**2. If the Administration Support Grant was used on other related administrative expenses:**

Action	DR/CR	Nominal Code	Description
Journal to reverse Prepayment of other related administrative expenses	DR	4731	Free Schoolbooks Grant Expense Expense
	CR	1720	Prepayments Current Asset

➤ **Step 3 - Transfer amount of grant in line with amount of recorded expenditure**

Action	DR/CR	Nominal Code	Description
Record journal to recognise Free Schoolbook Administration Support Grant income in line with recorded expenditure	DR	2160	Book Grant Unspent <b>Current Liability</b>
	CR	3152	Free Schoolbook Admin Grant <b>Income</b>

Throughout the school year, any additional Free Schoolbook Administration Support Grant expense incurred relating to that year will be treated in the following manner:

**1. If the Administration Support Grant was used to pay a staff member:**

Action	DR/CR	Nominal Code	Description
Record payment to staff related to work carried out for the current year	DR	4113	Free Schoolbooks Admin Salaries Expense <b>Expense</b>
	CR	1800	Current Account 1 <b>Current Asset</b>

**2. If the Administration Support Grant was used on other related administrative expenses:**

Action	DR/CR	Nominal Code	Description
Record payment for other related administrative expenses	DR	4731	Free Schoolbooks Grant Expense <b>Expense</b>
	CR	1800	Current Account 1 <b>Current Asset</b>

Action	DR/CR	Nominal Code	Description
Record journal to recognise Free Schoolbook Administration Support Grant income in line with recorded expenditure	DR	2160	Book Grant Unspent <b>Current Liability</b>
	CR	3152	Free Schoolbooks Admin Grant <b>Income</b>

### Option 2: Recording of the Administration Support Grant

With this method the accounts will not reflect the level of unspent grants, and a manual report should be prepared for each board meeting showing the amount unspent.

#### ➤ Step 1 - Transfer grant receipt from Book Grant Received in Advance to Free Schoolbook Admin Grant Income

Action	DR/CR	Nominal Code	Description
Record journal to record the transfer of grant received from Book Grant Received in Advance to Free Schoolbook Admin Grant Income	DR	2151	Book Grant Received in Advance <b>Current Liability</b>
	CR	3152	Free Schoolbook Admin Grant <b>Income</b>

#### ➤ Step 2 - Transfer expenditure incurred up to 31<sup>st</sup> August 2024 to the Income & Expenditure Statement

##### 1. If the Administration Support Grant was used to pay a staff member:

Action	DR/CR	Nominal Code	Description
Record journal to reverse Prepayment to staff relating to work carried out	DR	4113	Free Schoolbooks Admin Salaries Expense <b>Expense</b>
	CR	1720	Prepayments <b>Current Asset</b>

**2. If the Administration Support Grant was used on other related administrative expenses:**

Action	DR/CR	Nominal Code	Description
Record journal to reverse Prepayment of other related administrative expenses	DR	4731	Free Schoolbooks Grant Expense Expense
	CR	1720	Prepayments Current Asset

Throughout the school year, any additional Free Schoolbook Administration Support Grant expense incurred relating to that year will be treated in the following manner:

**1. If the Administration Support Grant was used to pay a staff member:**

Action	DR/CR	Nominal Code	Description
Record payment to staff related to work carried out for the current year	DR	4113	Free Schoolbooks Admin Salaries Expense Expense
	CR	1800	Current Account 1 Current Asset

**2. If the Administration Support Grant was used on other related administrative expenses:**

Action	DR/CR	Nominal Code	Description
Record payment for other related administrative expenses	DR	4731	Free Schoolbooks Grant Expense Expense
	CR	1800	Current Account 1 Current Asset

**3. Further information**

Full details of the scheme are available [here](#).

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2<sup>nd</sup> September 2024



## Scoilbhliain 2024/2025

# Cuntas a thabhairt i nDeontas Scéim Leabhar Scoile na Sraithe Sóisearaí agus sa Deontas Tacaíochta Riaracháin

### 1. Réamhrá

Tugadh isteach scéim nua darb ainm Scéim Leabhar Scoile na Sraithe Sóisearaí don scoilbhliain 2024/2025. Fuair na scoileanna na deontais roimh ré le linn scoilbhliain 2023/2024 ionas go mbeadh siad in ann na leabhair agus na hacmhainní a cheannach roimh thús na scoilbhliana nua. Rinneadh taifead go bhfuarthas agus gur caitheadh an deontas sa chlár comhardaithe don scoilbhliain 2023/2024.

**Ní mór na hidirbhearta seo a aistriú chuig na cóid ainmniúla cuí sa scoilbhliain 2024/2025.**

**Tabhair do d'aire:** I gcás go bhfuil an Deontas Tacaíochta Riaracháin le híoc le duine aonair, moltar go ndéanfaí bileog ama a chomhlánú, go ndéanfadh an Príomhoide í a cheadú agus go ndéanfaí an íocaíocht a phróiseáil trí phárolla na scoile.

### 2. An deontas agus an caiteachas gaolmhar a thaifeadadh i gcóras cuntasáochta na scoile don scoilbhliain 2024/2025

Ba cheart an t-ioncam agus an caiteachas gaolmhar a aistriú chuig na cóid ainmniúla chuí i gcóras cuntasáochta na scoile.

Bunaíodh rannóg nua sa phacáiste cuntasáochta le haghaidh dheontas na scéime leabhar scoile agus an deontais tacaíochta riaracháin. Iarrtar ort an rannóg nua sin a úsáid.

#### 2.1 Taifeadadh ar Dheontas Leabhar Scoile na Sraithe Sóisearaí agus ar an gCaiteachas gaolmhar don bhliain 2024/2025

Fuarthas an deontas seo i Márta 2024 agus íocadh roimh thús na chéad scoilbhliana eile é. Is mar réamhíocaíocht a rinneadh taifeadadh ar aon chaiteachas den deontas seo roimh dheireadh na scoilbhliana 2023/2024.

Lean na céimeanna thíos leis na hidirbhearta sa scoilbhliain 2024/2025 a thaifeadadh. Tá 2 bhealach ann le caitheamh leis an ioncam sna cuntais.

## Rogha 1: Deontas Leabhar Scoile na Sraithe Sóisearaí a thaifeadadh

Má úsáidtear an modh seo le hathbhreithniú a dhéanamh ar na tuairiscí ioncaim agus caiteachas agus na tuairiscí cláir chomhardaithe, beidh an t-ioncam deontais ag teacht leis an gcaiteachas deontais ach, fós féin, léireoidh an clár comhardaithe an méid den deontas gan chaitheamh.

- **Céim 1 - An admháil deontais a aistriú ón Deontas Leabhar a fuarthas roimh ré chuig an Deontas Leabhar gan Chaitheamh ar an gClár Comhardaithe**

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Taifead sa leabhar cúnata gur aistríodh an t-iarmhéid ón Deontas Leabhar a fuarthas roimh ré chuig an Deontas Leabhar gan Chaitheamh	DR	2151	Deontas Leabhar a fuarthas roimh ré <a href="#">Dliteanas Reatha</a>
	CR	2160	Deontas Leabhar gan Chaitheamh <a href="#">Dliteanas Reatha</a>

- **Céim 2 - Caiteachas a tabhaíodh suas go dtí an 31 Lúnasa 2024 a aistriú chuig an Ráiteas Ioncaim agus Caiteachais**

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Déan cealú na réamhíocaíochta a thaifeadadh sa leabhar cúnata	DR	4731	Costas i leith an Deontais Leabhar Scoile in Aisce <a href="#">Costas</a>
	CR	1720	Réamhíocaíocht <a href="#">Sócmhainn Reatha</a>

- **Céim 3 - Méid an deontais a aistriú de réir méid an chaiteachais a taifeadadh**

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Taifead sa leabhar cúnata gur aithníodh an tloncam ón Deontas Leabhar Scoile in Aisce de réir an caiteachas a taifeadadh	DR	2160	Deontas Leabhar gan Chaitheamh <a href="#">Dliteanas Reatha</a>
	CR	3151	Ioncam ón Deontas Leabhar Scoile in Aisce <a href="#">Ioncam</a>

Maidir le haon chostas breise a bhaineann leis an Deontas Leabhar Scoile in Aisce a thabhaítear maidir leis an mbliain áirithe sin, caithfear leis ar an mbealach seo a leanas:

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Ceannach nó sonrascadh leabhar scoile le linn na scoilbhliana a thaifeadadh	DR	4731	Costas i leith an Deontais Leabhar Scoile in Aisce <a href="#">Costas</a>
	CR	1800	Cuntas Reatha 1 <a href="#">Sócmhainn Reatha</a>

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Taifead sa leabhar cúnata gur aithníodh an tloncam ón Deontas Leabhar Scoile in Aisce de réir an caiteachas a taifeadadh	DR	2160	Deontas Leabhar gan Chaitheamh <a href="#">Dliteanas Reatha</a>
	CR	3151	Ioncam ón Deontas Leabhar Scoile in Aisce <a href="#">Ioncam</a>

## Rogha 2: Deontas Leabhar Scoile na Sraithe Sóisearaí a thaifeadadh

Má úsáidtear an modh seo ní léireoidh na cuntais leibhéal na ndeontas gan chaitheamh agus ba cheart tuairisc de láimh a ullmhú le haghaidh gach cruinniú boird a thaispeánfaidh an méid gan chaitheamh.

Tá tuilleadh sonraí ar rogha 2 le fáil sna naisc anseo:

- [Do Mheánscoileanna Deonacha](#)
- [Do Phobal & Scoileanna Cuimsitheacha](#)

### ➤ Céim 1 - An Deontas Leabhar a fuarthas roimh ré a aistriú chuig Ioncam ón Deontas Leabhar Scoile in Aisce

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Taifead sa leabhar cúnata gur aistríodh an t-iarmhéid ón Deontas Leabhar a fuarthas roimh ré chuig Ioncam ón Deontas Leabhar Scoile in Aisce	DR	2151	Deontas Leabhar a fuarthas roimh ré <a href="#">Dliteanas Reatha</a>
	CR	3151	Ioncam ón Deontas Leabhar Scoile in Aisce <a href="#">Ioncam</a>

➤ **Céim 2 - Caiteachas a tabhaíodh suas go dtí an 31 Lúnasa 2024 a aistriú chuig an Ráiteas Ioncaim agus Caiteachais**

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Déan cealú na réamhíocaíochta a thaifeadadh sa leabhar cúnta	DR	4731	Costas i leith an Deontais Leabhar Scoile in Aisce <b>Costas</b>
	CR	1720	Réamhíocaíocht <b>Sócmhainn Reatha</b>

**Maidir le haon chostas breise a bhaineann leis an Deontas Leabhar Scoile in Aisce a thabhaítear maidir leis an mbliain áirithe sin, caithfear leis ar an mbealach seo a leanas:**

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Ceannach nó sonrascadh leabhar scoile le linn na scoilbhliana a thaifeadadh	DR	4731	Costas i leith an Deontais Leabhar Scoile in Aisce <b>Costas</b>
	CR	1800	Cuntas Reatha 1 <b>Sócmhainn Reatha</b>

**2.2 An Deontas Tacaíochta Riaracháin agus Caiteachas gaolmhar sa bhliain 2024/2025 a thaifeadadh**

Fuarthas an deontas i mBealtaine 2024 roimh thús na chéad scoilbhliana eile. Is mar réamhíocaíocht a rinneadh taifeadadh ar aon chaiteachas den deontas seo roimh dheireadh na scoilbhliana 2023/2024.

Lean na céimeanna thíos leis na hidirbhearta sa scoilbhliain 2024/2025 a thaifeadadh.

Tá 2 bhealach ann le caitheamh leis an ioncam sna cuntais.

**Rogha 1: An Deontas Tacaíochta Riaracháin a thaifeadadh**

Má úsáidtear an modh seo le hathbhreithniú a dhéanamh ar na tuairiscí ioncaim agus caiteachas agus na tuairiscí cláir chomhardaithe, beidh an t-ioncam deontais ag teacht leis an gcaiteachas deontais ach, fós féin, léireoidh an clár comhardaithe an méid den deontas gan chaitheamh.

➤ **Céim 1 - An admháil deontais a aistriú ón Deontas Leabhar a fuarthas roimh ré chuig an Deontas Leabhar gan Chaitheamh ar an gClár Comhardaithe**

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Déan an t-aistriú ón Deontas Leabhar a fuarthas roimh ré chuig an Deontas Leabhar gan Chaitheamh a thaifeadadh sa leabhar cúnata	DR	2151	Deontas Leabhar a fuarthas roimh ré <a href="#">Dliteanas Reatha</a>
	CR	2160	Deontas Leabhar gan Chaitheamh <a href="#">Dliteanas Reatha</a>

➤ **Céim 2 - Caiteachas a tabhaíodh suas go dtí an 31 Lúnasa 2024 a aistriú chuig an Ráiteas Ioncaim agus Caiteachais**

**1. I gcás gur úsáideadh an Deontas Tacaíochta Riaracháin le ball foirne a íoc:**

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Maidir leis an réamhíocaíocht leis an bhfoireann as obair a rinneadh, déan é a thaifeadadh sa leabhar cúnata	DR	4113	Costais i leith Thuarastail Fhoireann Riaracháin na Scéime Leabhar Scoile in Aisce <a href="#">Costas</a>
	CR	1720	Réamhíocaíochtaí <a href="#">Sócmhainn Reatha</a>

**2. I gcás gur úsáideadh an Deontas Tacaíochta Riaracháin le costais riaracháin ghaolmhara eile a íoc:**

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Déan cealú na réamhíocaíochta as aon chostas riaracháin ghaolmhara eile a thaifeadadh sa leabhar cúnata	DR	4731	Costas i leith an Deontais Leabhar Scoile in Aisce <a href="#">Costas</a>
	CR	1720	Réamhíocaíochtaí <a href="#">Sócmhainn Reatha</a>

➤ Céim 3 - Méid an deontais a aistriú de réir méid an chaiteachais a taifeadadh

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Ioncam ó Dheontas Tacaíochta Riaracháin na Scéime Leabhar Scoile in Aisce a thaifeadadh de réir an caiteachais a taifeadadh	DR	2160	Deontas Leabhar gan Chaitheamh <a href="#">Dliteanas Reatha</a>
	CR	3152	Deontas Riaracháin na Scéime Leabhar Scoile in Aisce <a href="#">Ioncam</a>

Maidir le haon chostas breise i leith Thacaíocht Riaracháin na Scéime Leabhar Scoile in Aisce a thabhaítear maidir leis an mbliain áirithe sin, caithfear leis ar an mbealach seo a leanas:

1. I gcás gur úsáideadh an Deontas Tacaíochta Riaracháin le ball foirne a íoc:

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Íocaíocht leis an bhfoireann a bhaineann leis an obair a rinneadh don scoilbhliain reatha a thaifeadadh	DR	4113	Costais i leith Thuarastail Fhoireann Riaracháin na Scéime Leabhar Scoile in Aisce <a href="#">Costas</a>
	CR	1800	Cuntas Reatha 1 <a href="#">Sócmhainn Reatha</a>

2. I gcás gur úsáideadh an Deontas Tacaíochta Riaracháin le costais riaracháin ghaolmhara eile a íoc:

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Íocaíocht i leith costais riaracháin ghaolmhara eile	DR	4731	Costas i leith an Deontais Leabhar Scoile in Aisce <a href="#">Costas</a>
	CR	1800	Cuntas Reatha 1 <a href="#">Sócmhainn Reatha</a>

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Ioncam ó Dheontas Tacaíochta Riaracháin na Scéime Leabhar Scoile in Aisce a thaifeadadh de réir an caiteachas a thaifeadadh	DR	2160	Deontas Leabhar gan Chaitheamh <a href="#">Dliteanas Reatha</a>
	CR	3152	Deontas Riaracháin Leabhar Scoile in Aisce <a href="#">Ioncam</a>

## Rogha 2: An Deontas Tacaíochta Riaracháin a thaifeadadh

Má úsáidtear an modh seo ní léireoidh na cuntais leibhéal na ndeontas gan chaitheamh agus ba cheart tuairisc de lámh a ullmhú le haghaidh gach cruinniú boird a thaispeánfaidh an méid gan chaitheamh.

### ➤ Céim 1 - An Deontas Leabhar a fuarthas roimh ré a aistriú chuig Ioncam ón Deontas Riaracháin Leabhar Scoile in Aisce

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Taifead sa leabhar cúnta an t-aistriú ón Deontas Leabhar a fuarthas roimh ré chuig Ioncam ón Deontas Tacaíochta Riaracháin Leabhar Scoile in Aisce	DR	2151	Deontas Leabhar a fuarthas roimh ré <a href="#">Dliteanas Reatha</a>
	CR	3152	Deontas Riaracháin na Scéime Leabhar Scoile in Aisce <a href="#">Ioncam</a>

➤ **Céim 2 - Caiteachas a tabhaíodh suas go dtí an 31 Lúnasa 2024 a aistriú chuig an Ráiteas Ioncaim agus Caiteachais**

**1. I gcás gur úsáideadh an Deontas Tacaíochta Riaracháin le ball foirne a íoc:**

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Maidir leis an réamhíocaíocht leis an bhfoireann as obair a rinneadh, déan é a thaifeadadh sa leabhar cúnta	DR	4113	Costais i leith Thuarastail Fhoireann Riaracháin na Scéime Leabhar Scoile in Aisce <b>Costas</b>
	CR	1720	Réamhíocaíochtaí <b>Sócmhainn Reatha</b>

**2. I gcás gur úsáideadh an Deontas Tacaíochta Riaracháin le costais riaracháin ghaolmhara eile a íoc:**

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Déan cealú na réamhíocaíochta as aon chostas riaracháin ghaolmhara eile a thaifeadadh sa leabhar cúnta	DR	4731	Costas i leith an Deontais Leabhar Scoile in Aisce <b>Costas</b>
	CR	1720	Réamhíocaíochtaí <b>Sócmhainn Reatha</b>

**Maidir le haon chostas breise i leith Thacaíocht Riaracháin na Scéime Leabhar Scoile in Aisce a thabhaítear maidir leis an mbliain áirithe sin, caithfear leis ar an mbealach seo a leanas:**

**1. I gcás gur úsáideadh an Deontas Tacaíochta Riaracháin le ball foirne a íoc:**

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Íocaíocht leis an bhfoireann a bhaineann leis an obair a rinneadh don scoilbhliain reatha a thaifeadadh	DR	4113	Costais i leith Thuarastail Fhoireann Riaracháin na Scéime Leabhar Scoile in Aisce <b>Costas</b>
	CR	1800	Cuntas Reatha 1 <b>Sócmhainn Reatha</b>



**2. I gcás gur úsáideadh an Deontas Tacaíochta Riaracháin le costais riaracháin ghaolmhara eile a íoc:**

<b>Gníomh</b>	<b>DR/CR</b>	<b>Cód Ainmniúil</b>	<b>Cur Síos</b>
Íocaíocht i leith costais riaracháin ghaolmhara eile	DR	4731	Costas i leith an Deontais Leabhar Scoile in Aisce <b>Costas</b>
	CR	1800	Cuntas Reatha 1 <b>Sócmhainn Reatha</b>

**3. Tuilleadh eolais**

Tá na sonraí go léir faoin scéim ar fáil [anseo](#).

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