

Financial Guideline 2021/2022 - 02

Community & Comprehensive Schools and Voluntary Secondary Schools

Update to FSSU Chart of Accounts (Revised Version August 2021)

1. Introduction

The chart of accounts has been updated for the year ended 31st August 2021. The chart of accounts is available on the FSSU website, [click here](#). A list of changes is set out in the tables included in Appendix 1 to this guideline.

- **Table A:** New nominal accounts added to the chart of accounts.
- **Table B:** Nominal accounts removed from the chart of accounts.
- **Table C:** Change of description to the nominal accounts.

It is important that the school's chart of accounts is aligned to the FSSU Chart of Accounts and that these codes are not renamed or used for other purposes.

The school's external accountant/auditor will use the revised chart of accounts when preparing the school's annual accounts for year ended 31st August 2021. The FSSU online submission portal for accountants to file the school's accounts is aligned to the revised chart of accounts. Therefore, it is advised to compare the current list of nominal codes in your school's accounts package with this revised chart of accounts to ensure that both are in alignment.

Community & Comprehensive Schools - [Click here for instruction on how to update the Chart of Accounts on Surf Accounts.](#)

Voluntary Secondary Schools - [Click here for instruction on how to update the Chart of Accounts on Sage Accounts.](#)

Please contact the FSSU if you require further guidance and support on the alignment of the chart of accounts in Surf accounts.

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19th August 2021

Appendix 1: Changes to the Chart of Accounts

| TABLE A: NEW CODES ADDED TO THE CHART OF ACCOUNTS | | | |
|--|---|--------------------|--------------------------------------|
| 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 |
| 3395 | Practical Subjects Income | Income | School Generated Income |
| 3460 | Career Guidance Income | Income | School Generated Income |
| 3545 | Summer Camps Income | Income | School Generated Income |
| 4181 | Canteen Salaries Expense | Expenditure | Education Salary |
| 4191 | Summer Camps Salaries Expense | Expenditure | Education Salary |
| 4198 | Other Educational Salaries Expense | Expenditure | Education Salary |
| 4199 | HSE Funded Salaries Expense | Expenditure | Education Salary |
| 4420 | Computer Maintenance & Support Expense | Expenditure | Education Other Expenditure |
| 4635 | Student Wellbeing Expense | Expenditure | Education Other Expenditure |
| 4908 | Other Summer Camps Expense | Expenditure | Education Other Expenditure |
| 4909 | Other Summer Provision Expense | Expenditure | Education Other Expenditure |
| 4915 | Other Canteen Expense | Expenditure | Education Other Expenditure |
| 4927 | School Arts and Crafts Expense | Expenditure | Education Other Expenditure |
| 4928 | Other HSE Expense | Expenditure | Education Other Expenditure |
| 5175 | Other Cleaning and Sanitation Expense | Expenditure | Repairs, Maintenance & Establishment |
| 5611 | Water Rates Expense | Expenditure | Repairs, Maintenance & Establishment |
| 6070 | Sports Complex Administrative Wages Expense | Expenditure | Administration |
| 6870 | Sports Complex Administrative Expenses | Expenditure | Administration |
| 2240 | PRSA Control Account | Current Liability | Accruals |
| 3905 | Covid Minor Works Capital Grant Income | Capital & Reserves | Contribution Fixed Assets |
| 3907 | Capital Donations Income | Capital & Reserves | Contribution Fixed Assets |
| 3941 | Covid Minor Works Capital Expense | Capital & Reserves | Contribution Fixed Assets |
| 3992 | Capital Donations Building Expense | Capital & Reserves | Contribution Fixed Assets |

| TABLE B: CODES REMOVED FROM THE CHART OF ACCOUNTS | | | | |
|--|---------------------------------|-------------|-----------------------------|---|
| Do not use these codes | | | | |
| Code | Description | Type | Category | Comment |
| 3291 | Scoileanna Lan Ghaeilge Grant | Income | Department of Education | Primary school grant included in Capitation Grant -No need for code |
| 4194 | July Provision Expense | Expenditure | Education Salary | The Department are paying salary directly to teachers/SNA – no need for code |
| 4926 | Other Educational Wages Expense | Expenditure | Education Other Expenditure | New code added under the Category of Educational Salaries – 4198. Use 4198 going forward for Other Educational Salaries |
| 6860 | Canteen Expense | Expenditure | Administration | 2 new codes added 4181 Canteen Salaries and 4915 Other Canteen Expenses. Do not use 6860 |

TABLE C: CHANGE OF DESCRIPTION TO THE NOMINAL ACCOUNT

| Code | Existing Description | Change Description to: |
|-------------|--|---|
| 1460 | Capital: Computer Equipment | Capital: ICT |
| 1470 | Accumulated Depreciation: Computer Equipment | Accumulated Depreciation: ICT |
| 3277 | COVID Minor Works Grant-Non Capital | COVID Minor Works Grant |
| 3290 | Other Non Capital DES Grants Income | Other Non Capital DE Grant Income |
| 3293 | July Provision Grant | Summer Provision Grant |
| 3573 | School Irish Dance Income | School Dance Income |
| 3840 | Amortisation of Grants | Amortisation of Non DE Funding |
| 4410 | Non Capital Computers/ICT Expense | ICT Grant Non-Capital Expense |
| 4912 | DEASP Grants-School Meals Grant Expense | DSP Schools Meals Food Costs |
| 4914 | Other Non Capital DES Grants Expense | Other Non Capital DE Grants Expense |
| 4920 | School Irish Dance Expense | School Dance Expense |
| 5316 | COVID Minor Works Grant (Non Capital Expense) | COVID Minor Works Grant Expense |
| 5400 | Security Expense | Routine Security Expense |
| 5450 | Insurance Expense | General Insurance Expense |
| 5610 | Water Rates & Refuse Expense | Refuse Expense |
| 5710 | Repairs to Sports Complex | Sports Complex Repairs & Maintenance Expenses |
| 6355 | Computer Equipment (Non Capital) Expense | Non-ICT Grant Funded Office Computers Expense |
| 3900 | DES Capital Building Grant Income | DE Capital Building Grant Income |
| 3901 | Capital Building Fundraising Income | Capital Projects Fundraising Income |
| 3903 | Patron/Trustee Contribution to Fixed Asset Income | Patron/Trustee Contribution to Capital Projects Income |
| 3904 | Other State Capital Income | Other State Capital Projects Income |
| 3920 | DES Equipment Grants Income | DE Fixtures, Fittings & Equipment Grant Income |
| 3921 | ICT Grant Capital Income | DE ICT Grant Capital Income |
| 3940 | DES Capital Building Grant Expense | DE Capital Building Grant Expense |
| 3960 | Capital Building Fund Raising Expense | Capital Building Fundraising Expense |
| 3970 | Parents Contribution to Capital Projects Expense | Parents Contribution to Capital Building Expense |
| 3990 | Patron/Trustee Contribution to Fixed Asset Expense | Patron/Trustee Contribution to Capital Building Expense |
| 3991 | Other State Building Expense | Other State Capital Building Expense |
| 8060 | Annual Depreciation: Computer Equipment | Annual Deprecation: ICT |

Treoirlíne Airgeadais 2021/2022 - 02

Scoileanna Pobail & Cuimsitheacha agus Meánscoileanna Deonacha

Nuashonrú ar Chairt Chuntas FSSU (Leagan Athbhreithnithe Lúnasa 2021)

1. Réamhrá

Nuashonraíodh cairt na gcuntas don bhliain dar críoch an 31 Lúnasa 31. Tá cairt na gcuntas ar fáil ar shuíomh Gréasáin FSSU, [cliceáil anseo](#). Tá liosta athruithe leagtha amach sna táblaí in Aguisín 1 a ghabhann leis an treoirlíne seo.

- **Tábla A:** Cuntais ainmniúla nua curtha le cairt na gcuntas.
- **Tábla B:** Cuntais ainmniúla bainte de chairt na gcuntas.
- **Tábla C:** Athrú ar thuairisc ar na cuntais ainmniúla.

Tá sé tábhachtach go ndéantar cairt chuntas na scoile a ailíniú le Cairt Chuntas FSSU agus nach n-athainmnítear nó nach n-úsáidtear na cóid seo chun críocha eile.

Úsáidfidh cuntasóir/iniúcháir seachtrach na scoile cairt athbhreithnithe na gcuntas nuair a bheidh cuntais bhliantúla na scoile á n-ullmhú don bhliain dar críoch 31 Lúnasa 31. Tá tairseach aighneachta ar líne an FSSU do chuntasóirí chun cuntais na scoile a chomhdú a bheidh ailínithe le cairt athbhreithnithe na gcuntas. Dá bhrí sin, moltar duit liosta reatha na gcód ainmniúil i bpacáiste cuntas do scoile a chur i gcomparáid le cairt na gcuntas athbhreithnithe lena chinntiú go bhfuil siad ailínithe le chéile.

Scoileanna Pobail & Cuimsitheacha - [Clliceáil anseo chun treoir a fháil ar conas Cairt na gCuntas ar Surf Accounts a nuashonrú](#).

Meánscoileanna Deonacha – [Clliceáil anseo chun treoir a fháil maidir le conas Cairt na Cuntas ar Sage Accounts a nuashonr](#).

Déan teagmháil leis an FSSU má theastaíonn tuilleadh treorach agus tacaíochta uait le hailíniú cairt na gcuntas.

Guthán: 01-269 0677
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An 19 Lúnasa 2021

Aguisín 1: Athruithe ar Chairt na gCuntas

| TÁBLA A: CÓDANNA NUA A CUIREADH LE CAIRT NA gCUNTAS | | | |
|--|---|-----------------------|---|
| 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 |
| 3395 | Ioncam le haghaidh Ábhair Phraiticiúla | Ioncam | Ioncam a Ghineann an Scoil |
| 3460 | Ioncam le haghaidh Treoir Ghairme | Ioncam | Ioncam a Ghineann an Scoil |
| 3545 | Ioncam ó Champaí Samhraidh | Ioncam | Ioncam a Ghineann an Scoil |
| 4181 | Costais Thuarastail an Cheaintín | Caiteachas | Tuarastal Oideachais |
| 4191 | Costais Tuarastail Campaí Samhraidh | Caiteachas | Tuarastal Oideachais |
| 4198 | Costais Tuarastail Oideachais Eile | Caiteachas | Tuarastal Oideachais |
| 4199 | Costais Tuarastail Maoinithe ag FSS | Caiteachas | Tuarastal Oideachais |
| 4420 | Costais Cothabhála & Tacaíochta Ríomhaireachta | Caiteachas | Caiteachas Eile Oideachais |
| 4635 | Costais i leith Folláine Mac Léinn | Caiteachas | Caiteachas Eile Oideachais |
| 4908 | Costais Eile Campaí Samhraidh | Caiteachas | Caiteachas Eile Oideachais |
| 4909 | Costais Sholáthar Eile Samhraidh | Caiteachas | Caiteachas Eile Oideachais |
| 4915 | Costais Eile Ceaintín | Caiteachas | Caiteachas Eile Oideachais |
| 4927 | Costais Ealaíon agus Ceardaíochta Scoile | Caiteachas | Caiteachas Eile Oideachais |
| 4928 | Costais Eile FSS | Caiteachas | Caiteachas Eile Oideachais |
| 5175 | Costais Ghlantacháin agus Sláintíochta Eile | Caiteachas | Deisiúcháin, Cothabháil & Bunú |
| 5611 | Costais Rátaí Uisce | Caiteachas | Deisiúcháin, Cothabháil & Bunú |
| 6070 | Costais Phá Riaracháin an Ionaid Spóirt | Caiteachas | Riarachán |
| 6870 | Costais Riaracháin an Ionaid Spóirt | Caiteachas | Riarachán |
| 2240 | Cuntas Rialaithe Cuntas Coigiltis Scoir Pearsanta | Dliteanas Reatha | Fabhruithe |
| 3905 | Ioncam ó Dheontas Caipitil le haghaidh Mion-Oibreacha Covid | Caipiteal & Cúlchistí | Ranníocaíocht i leith Sócmhainní Seasta |
| 3907 | Ioncam ó Shíntiúis Caipitiúla | Caipiteal & Cúlchistí | Ranníocaíocht i leith Sócmhainní Seasta |
| 3941 | Costais Chaipitil maidir le Mion-Oibreacha Covid | Caipiteal & Cúlchistí | Ranníocaíocht i leith Sócmhainní Seasta |
| 3992 | Síntiúis Caipitiúla i leith Costais Foirgníochta | Caipiteal & Cúlchistí | Ranníocaíocht i leith Sócmhainní Seasta |

TÁBLA B: CÓDANNA A BAINEDH Ó CHAIRT NA gCUNTAS**Ná húsáid na cóid seo**

| Cód | Cur Síos | Cineál | Catagóir | Tagairt |
|------|------------------------------------|------------|----------------------------|--|
| 3291 | Deontas do Scoileanna Lán-Ghaeilge | Ioncam | An Roinn Oideachais | Deontas bunscoile san áireamh sa Deontas Caipitíochta - Níl aon ghá le cód |
| 4194 | Costas Soláthair Iúil | Caiteachas | Tuarastal Oideachais | Iocann an Roinn tuarastail go díreach le múinteoirí/CRS - níl aon ghá le cód |
| 4926 | Costais Eile i leith Pá Oideachais | Caiteachas | Caiteachas Eile Oideachais | Cód nua curtha leis faoin gCatagóir Tuarastail Oideachasúla - 4198. Úsáid 4198 feasta le haghaidh Tuarastail Oideachasúla Eile |
| 6860 | Costais an Cheaintín | Caiteachas | Riarachán | Cuireadh 2 chód nua leis 4181 Tuarastal Ceaintín agus 4915 Costais Ceaintín Eile. Ná húsáid 6860 |

TÁBLA C: ATHRÚ AR THUAIRISC AR AN gCUNTAS AINMNIÚIL

| Cód | Cur síos Reatha | Athraigh an Cur Síos go: |
|------|---|---|
| 1460 | Caipiteal: Trealamh Ríomhaireachta | Caipiteal: TFC |
| 1470 | Dímheas Carntha: Trealamh Ríomhaireachta | Dímheas Carntha: TFC |
| 3277 | Deontas i leith Mion-Oibreacha COVID - Neamhchaipiteal | Deontas i leith Mionoibreacha COVID |
| 3290 | Ioncam Deontais Neamhchaipitil Eile ROS | Ioncam Deontais Neamhchaipitil Eile RO |
| 3293 | Deontas Soláthair Iúil | Deontas Soláthair Samhraidh |
| 3573 | Ioncam Dhamhsa Gaelaigh na Scoile | Ioncam Damhsa Scoile |
| 3840 | Amúchadh Deontas | Amúchadh Maoinithe nach bhFuarthas ón RO |
| 4410 | Ríomhairí Neamhchaipitil/Costais TFC | Costais Deontais Neamhchaipitil TFC |
| 4912 | Costais Deontais na Roinne Gnóthaí Fostaíochta agus Coimirce Sóisialaí le haghaidh Béilí Scoile | Costais Bia Béilí Scoileanna na Roinne Coimirce Sóisialaí |
| 4914 | Costas Eile Deontas ROS Neamhchaipitiúil | Costais Deontais Neamhchaipitil Eile RO |
| 4920 | Costas Dhamhsa Gaelaigh na Scoile | Costas Damhsa na Scoile |
| 5316 | Costas Deontas (Neamhchaipitiúil) COVID le haghaidh Mionoibreacha | Costas Deontais le haghaidh Mionoibreacha COVID |
| 5400 | Costas Slándála | Gnáthchostas Slándála |
| 5450 | Costas Árachais | Costas Árachais Ghinearálta |
| 5610 | Rátaí Uisce & Costas Bruscair | Costas Bruscair |
| 5710 | Deisiú an Ionaid Spóirt | Costas Deisiúcháin & Cothabháil an Ionaid Spóirt |
| 6355 | Costas Trealamh Ríomhaireachta (Neamhchaipiteal) | Costas Ríomhairí Oifige nach bhFuarthas Deontas TFC ina leith |
| 3900 | Ioncam ó Dheontas Tógála Caipitiúil ROS | Ioncam Deontais Foirgníochta Caipitil RO |
| 3901 | Ioncam ó Thiomsú Airgid don Chlár Caipitiúil Tógála | Ioncam ó Thiomsú Airgid do Thionscadail Chaipitiúla |

| | | |
|------|--|---|
| 3903 | Ioncam ó Ranníocaíochtaí Pátrún/Iontaobhaithe le Sócmhainn Sheasta | Ioncam ó Ranníocaíochtaí Pátrún/Iontaobhaí le Tionscadal Caipitil |
| 3904 | Ioncam Caipitil Eile Stáit | Ioncam ó Tionscadail Chaipitil Eile Stáit |
| 3920 | Ioncam ó Dheontais Trealamh ROS | Ioncam Deontais Daingneáin, Feistis & Trealamh RO |
| 3921 | Ioncam Caipitiúil ó Dheontas TFC | Ioncam Caipitil ó Deontais TFC RO |
| 3940 | Costas Deontas Caipitiúil Tógála ROS | Costas Deontas Caipitiúil Tógála RO |
| 3960 | Costas Tiomsaithe Airgid um Thógáil Chaipitiúil | Costas Tiomsaithe Airgid don Chlár Caipitiúil Tógála |
| 3970 | Costas Ranníocaíochtaí Tuismitheoirí le Tionscadail Chaipitiúla | Costas Ranníocaíochtaí Tuismitheoirí le Tógáil Chaipitiúil |
| 3990 | Costas Ranníocaíochtaí Pátrún/Iontaobhaithe le Sócmhainní Seasta | Costas Ranníocaíochtaí Pátrún/Iontaobhaithe le Tógáil Caipitiúil |
| 3991 | Costas Foirgníochta Eile Stáit | Costas Foirgníochta Caipitil Eile Stáit |
| 8060 | Dímheas Bliantúil: Trealamh Ríomhaireachta | Dímheas Bliantúil: TFC |