

Update to FSSU Chart of Accounts – applicable from September 1st 2023 (Revised Version September 2023)

1. Introduction

The chart of accounts has been updated for the new school year from September 1st 2023 to August 31st 2024. The chart of accounts is available on the FSSU website, [click here](#).

Please note, all the changes have been updated on the FSSU Monthly Reporting Template, for your convenience, [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 codes that have been removed and should no longer be used.
- **Table C:** Changes to the description of nominal codes.

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 2024. 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.

Schools that use an accounting software package such as Sage 50 or Surf Accounts should refer to their user manual or software provider for instructions on making these changes.

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

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4th October 2023

Appendix 1: Changes to the Chart of Accounts

TABLE A: NEW CODES ADDED TO THE CHART OF ACCOUNTS			
Code	Description	Type	Category
3151	Primary Free Schoolbook Grant	Income	Department of Education
3152	Primary Free Schoolbook Admin Grant	Income	Department of Education
4113	Primary Free Schoolbook Admin Salaries Expense	Expenditure	Education Other Expenditure
4731	Primary Free Schoolbook Grant Expense	Expenditure	Education Other Expenditure
3021	Early Start Programme Materials/Equipment/Parental Involvement Grant Income	Income	Department of Education
3022	Early Start Programme Capitation	Income	Department of Education
4311	Early Start Programme Materials/Equipment/Parental Involvement Expenses	Expenditure	Education Other Expenditure
2162	Early Start Programme Materials/Equipment/Parental Involvement Grant Unspent	Current Liability	Accruals
3171	Irish and Bilingual School Grant	Income	Department of Education
3380	Student Photocopying Income	Income	School Generated Income
4315	Student Photocopying Expenses	Expenditure	Education Other Expenditure
5553	Rent of DE Funded Sports Hall Expenses (C&C schools only)	Expenditure	Repairs, Maintenance, & Establishment
3288	COVID Capitation for Cleaning and PPE Grant	Income	Department of Education
5806	COVID Capitation for Cleaning (Non-Wages) and PPE Grant Expense	Expenditure	Repairs, Maintenance, & Establishment
2186	COVID Capitation for Cleaning and PPE Grant Unspent	Current Liability	Accruals
3289	Once-Off Cost of Living Grant	Income	Department of Education

TABLE B: CODES REMOVED FROM THE CHART OF ACCOUNTS				
Do not use these codes				
Code	Description	Type	Category	Comment
3360	Sports Complex Income	Income	School Generated Income	Sports Complex account codes relate to certain <u>C&Cs schools only</u>
5020	Caretaker Sports Complex Wages Expenses	Expenditure	Repair, Maintenance & Establishment	
5710	Sports Complex Repairs & Maintenance Expenses	Expenditure	Repair, Maintenance & Establishment	
6070	Sports Complex Administrative Wages Expense	Expenditure	Administration	
6305	Photocopying Expenses	Expenditure	Administration	As the majority of photocopying expenditure would be classroom based, a new code was added in Educational other 4315 Student Photocopying Expenses.
3281	COVID Capitation PPE Grant	Income	Department of Education	COVID Capitation PPE Grant and COVID Capitation Additional Cleaning Grant have been combined into one grant for the school year 22/23. The new nominal codes added in Table A for the COVID Capitation for Cleaning and PPE Grant should be used to record the income and expenditure for this grant for 22/23.
3283	COVID Capitation for Additional Cleaning Grant	Income	Department of Education	
5802	COVID Capitation for PPE expense	Expenditure	Repair, Maintenance & Establishment	
5805	COVID Capitation for cleaning (Non-Wages) Expenses	Expenditure	Repair, Maintenance & Establishment	

TABLE C: CHANGE OF DESCRIPTION TO THE NOMINAL ACCOUNT		
Code	Existing Description	Change Description to:
6870	Sports Complex Administrative Expenses	Sports Complex DE Grant Transfer
3960	Capital Building Fundraising Expense	Capital Land/Building Fundraising Expense
3970	Parents Contribution to Capital Building Expense	Parents Contribution to Capital Land/Building Expense
3991	Other State Capital Building Expense	Other State Capital Land/Building Expense
3992	Capital Donations Building Expense	Capital Donations Land/Building Expense
3995	Building Fund Account	Land/Building Fund Account

Nuashonrú ar Chairt Cuntas FSSU – infheidhme ón 1 Meán Fómhair 2023 (Leagan Athbhreithnithe Meán Fómhair 2023)

2. Réamhrá

Tá cairt na gcuntas nuashonraithe don scoilbhliain nua ón 1 Meán Fómhair 2023 go dtí an 31 Lúnasa 2024. Tá cairt na gcuntas ar fáil ar shuíomh gréasáin FSSU, [cliceáil anseo](#).

Tabhair do d'aire go bhfuil na hathruithe go léir nuashonraithe ar Theimpléad Tuairiscithe Míosúil FSSU mar áis duit, [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:** Cóid ainmniúla atá bainte agus nár chóir a úsáid a thuilleadh.
- **Tábla C:** Athruithe ar an gcur síos ar chóid 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.

Úsáidfídh cuntasóir/iniúcháir seachtrach na scoile cairt athbhreithnithe na gcuntas nuair a bheidh cuntais bhliantúla na scoile don bhliain dar críoch an 31 Lúnasa 2024 á n-ullmhú. 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.

Ba cheart do scoileanna a úsáideann pacáiste bogearraí cuntasáíochta amhail Sage 50 nó Surf Accounts a leabhrán úsáideora nó a soláthraí bogearraí a cheadú chun treoracha a fháil faoi na athruithe sin a dhéanamh.

Déan teagmháil leis an FSSU le do thoil má tá tuilleadh treorach agus tacaíochta uait maidir le hailíniú chairt na gcuntas.

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An 4 Deireadh Fómhair 2023

Aguisín 1: Athruithe ar Chairt na gCuntas

TÁBLA A: CÓDANNA NUA A CUIREADH LE CAIRT NA gCUNTAS			
Cód	Cur Síos	Cineál	Catagóir
3151	Deontas na Leabhar Bunscoile in Aisce	Ioncam	An Roinn Oideachais
3152	Deontas Riaracháin Leabhair Shaor in Aisce Bunscoile	Ioncam	An Roinn Oideachais
4113	Costas Tuarastail Riaracháin Leabhair Shaor in Aisce Bunscoile	Caiteachas	Caiteachas Oideachais Eile
4731	Costas Deontais Leabhar Bunscoile in Aisce	Caiteachas	Caiteachas Oideachais Eile
3021	Clár an Túis Luaith: Ioncam ó Dheontais Ábhar/Trealaimh/Rannpháirtíocht Tuismitheoirí	Ioncam	An Roinn Oideachais
3022	Caipitíocht Chlár an an Túis Luaith	Ioncam	An Roinn Oideachais
4311	Clár an Túis Luaith: Caiteachas ar Ábhair/Trealamh/Rannpháirtíocht Tuismitheoirí	Caiteachas	Caiteachas Oideachais Eile
2162	Clár an Túis Luaith: Deontais Ábhar/Trealaimh/Rannpháirtíocht Tuismitheoirí gan chaitheamh	Dliteanas Reatha	Fabhruithe
3171	Deontas Scoile Gaeilge agus Dátheangach	Ioncam	An Roinn Oideachais
3380	Ioncam Fótachóipeála Mac Léinn	Ioncam	Ioncam a Ghineann an Scoil
4315	Costais Fhótachóipeála Mac Léinn	Caiteachas	Caiteachas Oideachais Eile
5553	Costais Chíosa Hallaí Spórt arna Mhaoiniú ag an RO (Scoileanna Pobail agus Cuimsitheacha amháin)	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
3288	Deontas Caipitíochta COVID le haghaidh Glantacháin agus Trealamh Cosanta Pearsanta	Ioncam	An Roinn Oideachais
5806	Deontas Caipitíochta COVID le haghaidh na gCostas a bhaineann le Glantachán (costais nach pá iad) agus Trealamh Cosanta Pearsanta	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
2186	Deontas Caipitíochta COVID le haghaidh Glantacháin agus Trealamh Cosanta Pearsanta gan Chaitheamh	Dliteanas Reatha	Fabhruithe
3289	Deontas Costas Maireachtála Aonuaire	Ioncam	An Roinn Oideachais

TÁBLA B: CÓDANNA A BAINEDH Ó CHAIRT NA gCUNTAS				
Ná húsáid na cóid seo				
Cód	Cur Síos	Cineál	Catagóir	Tagairt
3360	Ioncam an Ionaid Spóirt	Ioncam	Ioncam a Ghineann an Scoil	Ní bhaineann na cóid chuntais 'Ionaid Spóirt' <u>ach le scoileanna áirithe pobail agus cuimsitheacha amháin</u>
5020	Costais Phá Fheighlí an Ionaid Spóirt	Caiteachas	Deisiú, Cothabháil agus Bunú	
5710	Costais Deisiúcháin agus Cothabhála an Ionaid Spóirt	Caiteachas	Deisiú, Cothabháil agus Bunú	
6070	Costais Phá Riaracháin an Ionaid Spóirt	Caiteachas	Riarachán	
6305	Costais Fótachóipeála	Caiteachas	Riarachán	Ós rud é go mbeadh formhór an chaiteachais fótachóipeála bunaithe ar an seomra ranga, cuireadh cód nua leis in 'Oideachas Eile' 4315 Costas Fótachóipeála Daltaí
3281	Deontas Caipitíochta COVID le haghaidh PPE	Ioncam	An Roinn Oideachais	Tá Deontas Caipitíochta COVID le haghaidh TCP agus Deontas COVID le haghaidh Glantachán Breise curtha le chéile in aon deontas amháin don scoilbhliain 22/23. Ba cheart na cóid ainmiúla nua atá curtha leis i dTábla A le haghaidh Dheontas Caipitíochta COVID le haghaidh Glantacháin agus Trealamh Cosanta Pearsanta a úsáid chun an t-ioncam agus an caiteachas faoin deontas seo a thaifeadadh sa bhliain 22/23.
3283	Deontas Caipitíochta COVID um Ghlantachán Breise	Ioncam	An Roinn Oideachais	
5802	Costas Caipitíochta Covid le haghaidh TCP	Caiteachas	Deisiú, Cothabháil agus Bunú	
5805	Deontas Caipitíochta COVID le haghaidh Costais Ghlantacháin (costais nach pá iad)	Caiteachas	Deisiú, Cothabháil agus Bunú	

