

# Update to FSSU Chart of Accounts – Applicable from September 1<sup>st</sup> 2024

## 1. Introduction

The chart of accounts has been updated for the new school year from September 1<sup>st</sup> 2024 to August 31<sup>st</sup> 2025. 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 that should no longer be used in 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 31<sup>st</sup> August 2025. 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.

## 2. Chart of Accounts Updates

### ➤ Community & Comprehensive Schools

[Click here](#) for instruction on how to update the Chart of Accounts on BrightBooks.

### ➤ Voluntary Secondary Schools

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

## 3. Further information or clarification

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

Tel: 01-269 0677 / [info@fssu.ie](mailto:info@fssu.ie)

12<sup>th</sup> September 2024

**Appendix 1**  
**Changes to the Chart of Accounts**

<b>TABLE A</b>				
<b>NEW CODES ADDED TO THE CHART OF ACCOUNTS</b>				
<b>Code</b>	<b>Description</b>	<b>Type</b>	<b>Category</b>	<b>Comment</b>
3511	Bus Hire Other Income	Income	School Generated Income	3511 is to be used for income collected for buses except from the games/sports buses. Existing code 3510 Bus Income is renamed to Bus Hire for Games Income.
4929	Other State Funding Expense	Expenditure	Education Other Expenditure	To be used to account for the expenditure of income received from other state bodies and accounted for in code 3299 Other State Funding
2173	Other Capital Ringfenced Grants/Income Unspent	Current Liability	Accruals	To be used to account for unspent capital grants or other income, for example building grants, furniture grants unspent, fundraising for a building project.

**TABLE B**  
**NOMINAL ACCOUNTS THAT SHOULD NO LONGER BE USED IN THE CHART OF ACCOUNTS**

<b>Code</b>	<b>Description</b>	<b>Type</b>	<b>Category</b>
3160	Book Rental Scheme Grant	Income	Department of Education
3280	COVID Aide Grant	Income	Department of Education
3282	COVID Enhanced Supervision Grant	Income	Department of Education
3284	COVID Funding for Replacement Caretaker Hours	Income	Department of Education
3285	COVID Funding for Replacement Secretarial Hours	Income	Department of Education
3286	COVID Funding for Replacement Cleaner Hours	Income	Department of Education
3287	COVID Funding for Replacement Bus Escort Hours	Income	Department of Education
3288	COVID Capitation for Cleaning and PPE Grant	Income	Department of Education
4197	COVID Replacement Bus Escort Hours Expense	Expenditure	Education Salary
5011	COVID Replacement Caretaker Hours Expense	Expenditure	Repairs, Maintenance & Establishment
5111	COVID Replacement Cleaner Hours Expense	Expenditure	Repairs, Maintenance & Establishment
5801	COVID Aide Grant Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5803	COVID Enhanced Supervision Grant Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5804	COVID Capitation for Cleaning Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5806	COVID Capitation for Cleaning (Non-Wages) and PPE Grant Expense	Expenditure	Repairs, Maintenance & Establishment
6011	COVID Replacement Secretary Hours Expense	Expenditure	Administration

**TABLE C**  
**CHANGE OF DESCRIPTION TO THE NOMINAL ACCOUNT**

<b>Code</b>	<b>Existing Description</b>	<b>Change Description to:</b>
3150	Book Grant Income	Book Grant Senior Cycle Income
3151	Primary Free Schoolbook Grant Income	Free Schoolbook Grant
3152	Primary Free Schoolbook Grant Admin Grant	Free Schoolbook Admin Grant
3296	DEASP School Meals Grant	DSP School Meals Grant
3335	Classroom Books Income	Classroom Books/Resources Income
3510	Bus Income	Bus Hire for Games Income
3580	Discounts Given	Discounts/Rebates
4113	Primary Free Schoolbook Admin Salaries Expense	Free Schoolbook Admin Salaries Expense
4671	Travel Games Expense	Bus Hire for Games Expense
4690	Bus Hire Expenses	Bus Hire Other Expense
4730	Book Grant Expense	Book Grant Senior Cycle Expense
4731	Primary Free Schoolbook Grant Expense	Free Schoolbook Grant Expense
4741	Classroom Book Expense	Classroom Books/Resources Expense
1803	DEASP School Meal Bank Account	DSP School Meal Bank Account
2171	Other Ringfenced Grants Unspent	Other Non-Capital Ringfenced Grants Unspent
2172	Other Ringfenced Income Unspent	Other Non-Capital Ringfenced Income Unspent

## **Nuashonrú ar Chairt na gCuntas FSSU – Infheidhme ón 1 Meán Fómhair 2024**

### **4. Réamhrá**

Nuashonraíodh cairt na gcuntas don scoilbhliain nua ón 1 Meán Fómhair 2024 go dtí an 31 Lúnasa 2025. Tá cairt na gcuntas ar fáil ar shuíomh gréasáin FSSU, [cliceáil anseo](#).

Tá liosta de na hathruithe 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:** Is iad seo a leanas cuntais ainmniúla nár cheart a úsáid a thuilleadh i gcairt na gcuntas.
- **Tábla C:** Athrú ar an tuairisc a dhéantar ar na cuntais ainmniúla.

Tá sé tábhachtach go ndéantar cairt chuntas na scoile a ailíniú le Cairt na gCuntas 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 don bhliain dar críoch an 31 Lúnasa 2025 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.

### **5. Cairt na gCuntas, Nuashonraithe**

#### ➤ **Pobalscoileanna agus Scoileanna Cuimsitheacha**

[Cliceáil anseo](#) chun treoir a fháil maidir le conas Cairt na gCuntas ar BrightBooks a nuashonrú.

#### ➤ **Meánscoileanna Deonacha**

[Cliceáil anseo](#) chun treoir a fháil maidir le conas Cairt na gCuntas ar Sage Accounts a nuashonrú.

### **6. Chun tuilleadh eolais nó soiléiriú a fháil**

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

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

*An 12 Meán Fómhair 2024*

**TÁBLA A**  
**CÓDANNA NUA A CUIREADH LE CAIRT NA gCUNTAS**

<b>Cód</b>	<b>Cur Síos</b>	<b>Cineál</b>	<b>Catagóir</b>	<b>Tagairt</b>
3511	Ioncam Fruilithe Busanna Eile	Ioncam	Ioncam a Ghineann an Scoil	Tá cód 3511 le húsáid le haghaidh ioncam a bailíodh do bhusanna, seachas na busanna go chluichí/ócáidí spóirt. Déantar an cód Ioncam Busanna 3510 atá ann cheana a athainmniú 'Ioncam Fruilithe Busanna go Cluichí'.
4929	Costas Maoinithe Stáit Eile	Caiteachas	Caiteachas Oideachais Eile	Le húsáid chun cuntas a thabhairt ar chaiteachas ioncain eile a fuarthas ó chomhlachtaí stáit agus a thuiriscítear faoin gcód 3299 Maoiniú Stáit Eile
2173	Deontais Chaipitil Imfhálaithe Eile/Ioncamgan Chaitheamh	Dliteanas Reatha	Fabhruithe	Le húsáid chun cuntas a thabhairt ar dheontais chaipitil nó ioncam eile gan chaitheamh, mar shampla deontais tógála, deontais troscán gan chaitheamh, tiomsú airgid do thionscadal tógála.

**TÁBLA B**  
**CUNTAIS AINMNIÚLA NÁR CHÓIR IAD A ÚSÁID I gCAIRT na gCUNTAS A THUILLEADH**

<b>Cód</b>	<b>Cur Síos</b>	<b>Cineál</b>	<b>Catagóir</b>
3160	Deontas Scéim na Leabhar ar Cíos	Ioncam	An Roinn Oideachais
3280	Deontas Chúntóir COVID	Ioncam	An Roinn Oideachais
3282	Deontas Mhaoirseacht Fheabhsaithe COVID	Ioncam	An Roinn Oideachais
3284	Maoiniú COVID le haghaidh Uaireanta Feighlí Ionaid	Ioncam	An Roinn Oideachais
3285	Maoiniú COVID le haghaidh Uaireanta Rúnaí Ionaid	Ioncam	An Roinn Oideachais
3286	Maoiniú COVID le haghaidh Uaireanta Glantóra Ionaid	Ioncam	An Roinn Oideachais
3287	Maoiniú COVID le haghaidh Uaireanta Tionlacaí Ionaid Bus	Ioncam	An Roinn Oideachais
3288	Deontas Caipitíochta COVID le haghaidh Glantacháin agus Trealamh Cosanta Pearsanta	Ioncam	An Roinn Oideachais
4197	Costas Uaireanta Coimhdeachta Bus Athsholáthair COVID	Caiteachas	Tuarastal Oideachais
5011	Maoiniú COVID le haghaidh Caiteachas maidir le hUaireanta Feighlí Ionaid	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
5111	Maoiniú COVID le haghaidh Caiteachas maidir le hUaireanta Glantóra Ionaid	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
5801	Costas Pá faoin Deontas do Chúntóir COVID	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
5803	Costas Pá ón Deontas Mhaoirseacht Fheabhsaithe COVID	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
5804	Deontas Caipitíochta COVID le haghaidh Chostas Pá Glantacháin	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
5806	Deontas Caipitíochta COVID le haghaidh Glantacháin (Nach mbaineann le pá) agus Trealaimh Cosanta Phearsanta (PPE)	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
6011	Maoiniú COVID le haghaidh Caiteachas maidir le hUaireanta Rúnaí Ionaid	Caiteachas	Riarachán

**TÁBLA C**  
**ATHRÚ AR THUAIRISC AR AN gCUNTAS AINMNIÚIL**

<b>Cód</b>	<b>Cur síos Reatha</b>	<b>Athraigh an Cur Síos go:</b>
3150	Ioncam Deontais Leabhar	Ioncam ó Dheontas Leabhar na Sraithe Sinsearaí
3151	Ioncam ó Dheontas na Leabhar Bunscoile in Aisce	Deontas na Leabhar Scoile in Aisce
3152	Deontas Riaracháin Dheontas na Leabhar Bunscoile in Aisce	Deontas Riaracháin Scéim na Leabhar Bunscoile in Aisce
3296	Deontas Béilí Scoile na Roinne Coimirce Sóisialaí	Deontas Béilí Scoile na Roinne Coimirce Sóisialaí
3335	Ioncam Leabhar Seomra Ranga	Ioncam Leabhar/Acmhainní Seomra Ranga
3510	Ioncam Bus	Ioncam Fruilithe Busanna go Cluichí
3580	Lascaíní Tugtha	Lascaíní/Lacáistí
4113	Costas Tuarastail Riaracháin Leabhair Shaor in Aisce Bunscoile	Costas Tuarastail Riaracháin Scéim na Leabhar Bunscoile in Aisce
4671	Costas Taistil go Cluichí	Costas Fruilithe Busanna go Cluichí
4690	Costais Fruilithe Busanna	Costas Fruilithe Busanna Eile
4730	Costas Deontas Leabhar	Costas Dheontas Leabhar na Sraithe Sinsearaí
4731	Costas Dheontas na Leabhar Bunscoile in Aisce	Costas na Leabhar Scoile in Aisce
4741	Costas Leabhar Seomra Ranga	Costas Leabhar/Acmhainní Seomra Ranga
1803	Cuntas Bainc Dheontas Béilí Scoile na Roinne Coimirce Sóisialaí	Cuntas Bainc Dheontas Béilí Scoile na Roinne Coimirce Sóisialaí
2171	Deontais Imfhálaithe Eile gan Chaitheamh	Deontais Neamh-chaipitil Imfhálaithe Eile gan Chaitheamh
2172	Ioncam Imfhálaithe Eile gan Chaitheamh	Ioncam Imfhálaithe Neamh-chaipitil Eile gan Chaitheamh