

# FSSU Chart of Accounts

Effective for the year ended 31st August 2025

## Income and Expenditure Codes

A/C No	Description	Type	Category
3010	Capitation/Non Pay Budget	Income	Department of Education
3020	DEIS Grant	Income	Department of Education
3021	Early Start Programme Materials/Equipment/Parental Involvement Grant Income	Income	Department of Education
3022	Early Start Programme Capitation	Income	Department of Education
3030	Non Teachers Pay Budget	Income	Department of Education
3050	Ancillary/School Support Services Grant	Income	Department of Education
3100	Secretarial Grant	Income	Department of Education
3130	Caretaker Grant	Income	Department of Education
3140	Special Education Equipment Grant	Income	Department of Education
3150	Book Grant Senior Cycle Income	Income	Department of Education
3151	Free Schoolbook Grant	Income	Department of Education
3152	Free Schoolbook Admin Grant	Income	Department of Education
3155	School Library Books Capital Grant	Income	Department of Education
3170	Special Subject Grant	Income	Department of Education
3171	Irish and Bilingual School Grant	Income	Department of Education
3190	JCSP Grant	Income	Department of Education
3200	Transition Year Grant	Income	Department of Education
3210	Leaving Certificate Applied Grant	Income	Department of Education
3220	Grant for Traveller Students	Income	Department of Education
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
3230	ICT Grant Non Capital	Income	Department of Education
3240	Supervision and Substitution Grant	Income	Department of Education
3245	Physics/Chemistry Grant	Income	Department of Education
3255	State Exam Income	Income	Department of Education
3260	School Excellence Fund Income	Income	Department of Education
3270	Sports Complex Grant	Income	Department of Education
3275	Minor Works Grant-Non Capital	Income	Department of Education
3276	Temporary Accommodation Grant Income	Income	Department of Education
3277	COVID Minor Works Grant	Income	Department of Education
3289	Once-Off Cost of Living Grant	Income	Department of Education
3290	Other Non Capital DE Grant Income	Income	Department of Education
3292	Standardised Testing Grant	Income	Department of Education
3293	Summer Provision Grant	Income	Department of Education
3294	Bus Escort Grant	Income	Department of Education
3295	Department of Children and Youth Affairs Income	Income	Other State Income
3296	DSP School Meals Grant	Income	Other State Income
3297	Erasmus Income	Income	Other State Income
3298	HSE Funding	Income	Other State Income
3299	Other State Funding	Income	Other State Income
3300	Education Fees (Fee paying schools)	Income	School Generated Income
3310	Transition Year Income	Income	School Generated Income
3330	Book Rental Scheme Income	Income	School Generated Income
3335	Classroom Books/Resources Income	Income	School Generated Income
3350	Hire of Facilities Rental Income	Income	School Generated Income
3370	Locker Income	Income	School Generated Income
3375	Journals and Year Book Income	Income	School Generated Income
3380	Student Photocopying Income	Income	School Generated Income
3390	School Administration Charges	Income	School Generated Income
3395	Practical Subjects Income	Income	School Generated Income
3410	Adult Education Income	Income	School Generated Income
3420	Canteen Income	Income	School Generated Income
3430	Tuck Shop Income	Income	School Generated Income
3440	Uniforms Income	Income	School Generated Income
3450	Religion/Ethos Income	Income	School Generated Income
3460	Career Guidance Income	Income	School Generated Income
3490	After School Study/Club Income	Income	School Generated Income
3495	Mock Exam Income	Income	School Generated Income
3500	Games Income	Income	School Generated Income
3510	Bus Hire for Games Income	Income	School Generated Income
3511	Bus Hire Other Income	Income	School Generated Income
3520	School Musical/Drama Income	Income	School Generated Income
3530	School Tours Income	Income	School Generated Income
3531	School Swimming Income	Income	School Generated Income
3535	Student Insurance Income	Income	School Generated Income

# Income and Expenditure Codes

A/C No	Description	Type	Category
3540	Pre-School Income	Income	School Generated Income
3545	Summer Camps Income	Income	School Generated Income
3550	Reimbursable Income	Income	School Generated Income
3570	Other School Generated Income	Income	School Generated Income
3572	School Arts and Crafts Income	Income	School Generated Income
3573	School Dance Income	Income	School Generated Income
3574	Restricted School Fundraising (Non Capital)	Income	School Generated Income
3575	Unrestricted School Fundraising (Non Capital)	Income	School Generated Income
3580	Discounts/Rebates	Income	School Generated Income
3650	Voluntary Contributions	Income	Other Income
3700	Income from Parents Association	Income	Other Income
3770	Insurance Claim Income	Income	Other Income
3800	Bank Interest Received	Income	Other Income
3840	Amortisation of Non DE Funding	Income	Other Income
3850	Other Income	Income	Other Income
3851	Designated Income (Non Capital)	Income	Other Income
3852	Restricted External Fundraising (Non Capital)	Income	Other Income
3853	Unrestricted External Fundraising (Non Capital)	Income	Other Income
4110	Substitute Teachers Expense	Expenditure	Education Salary
4111	Privately Paid Teachers Expense	Expenditure	Education Salary
4112	Chaplain Salaries Expense	Expenditure	Education Salary
4113	Free Schoolbook Admin Salaries Expense	Expenditure	Education Salary
4150	Supervision and Substitution Salaries Expense	Expenditure	Education Salary
4155	State Exam Salaries Expense	Expenditure	Education Salary
4170	Adult Education Salaries Expense	Expenditure	Education Salary
4180	Sport Coach Salaries Expense	Expenditure	Education Salary
4181	Canteen Salaries Expense	Expenditure	Education Salary
4190	After School Study/Club Salaries Expense	Expenditure	Education Salary
4191	Summer Camps Salaries Expense	Expenditure	Education Salary
4196	Bus Escort Salary Expense	Expenditure	Education Salary
4198	Other Educational Salaries Expense	Expenditure	Education Salary
4199	HSE Funded Salaries Expense	Expenditure	Education Salary
4310	Teaching Aids Expense	Expenditure	Education Other Expenditure
4311	Early Start Programme Materials/Equipment/Parental Involvement Expenses	Expenditure	Education Other Expenditure
4315	Student Photocopying Expenses	Expenditure	Education Other Expenditure
4330	Religion/Ethos Expense	Expenditure	Education Other Expenditure
4350	Art Expense	Expenditure	Education Other Expenditure
4370	Home Economics Expense	Expenditure	Education Other Expenditure
4390	Science Expense	Expenditure	Education Other Expenditure
4410	ICT Grant Non-Capital Expense	Expenditure	Education Other Expenditure
4420	Computer Maintenance & Support Expense	Expenditure	Education Other Expenditure
4430	Woodwork / Building Construction Expense	Expenditure	Education Other Expenditure
4450	Metalwork / Engineering Expense	Expenditure	Education Other Expenditure
4470	Technology Expense	Expenditure	Education Other Expenditure
4490	Other Subjects Expense	Expenditure	Education Other Expenditure
4550	Leaving Cert Applied Expense	Expenditure	Education Other Expenditure
4570	LCVP Expense	Expenditure	Education Other Expenditure
4590	Transition Year Expense	Expenditure	Education Other Expenditure
4610	Learning Support Expense	Expenditure	Education Other Expenditure
4620	Teacher Inservice and Training Expense	Expenditure	Education Other Expenditure
4630	Career Guidance Expense	Expenditure	Education Other Expenditure
4635	Student Wellbeing Expense	Expenditure	Education Other Expenditure
4640	Library Non Grant Funded Expense	Expenditure	Education Other Expenditure
4641	School Library Books Capital Grant Expense	Expenditure	Education Other Expenditure
4650	Physical Education Expense	Expenditure	Education Other Expenditure
4670	Games (excl. travel) Expense	Expenditure	Education Other Expenditure
4671	Bus Hire for Games Expense	Expenditure	Education Other Expenditure
4690	Bus Hire Other Expense	Expenditure	Education Other Expenditure
4710	School Tours Expense	Expenditure	Education Other Expenditure
4720	School Musical/Drama Expense	Expenditure	Education Other Expenditure
4730	Book Grant Senior Cycle Expense	Expenditure	Education Other Expenditure
4731	Free Schoolbook Grant Expense	Expenditure	Education Other Expenditure
4740	Book Rental Scheme Expense	Expenditure	Education Other Expenditure
4741	Classroom Books/Resources Expense	Expenditure	Education Other Expenditure
4750	Mock Examinations Expense	Expenditure	Education Other Expenditure
4760	School Yearbook/Journal Expense	Expenditure	Education Other Expenditure
4770	Trophies and Prizes Expense	Expenditure	Education Other Expenditure
4780	Uniform Expense	Expenditure	Education Other Expenditure
4810	Home School Liaison Expense	Expenditure	Education Other Expenditure
4815	School Excellence Fund Expense	Expenditure	Education Other Expenditure

# Income and Expenditure Codes

A/C No	Description	Type	Category
4850	Student Council Expense	Expenditure	Education Other Expenditure
4908	Other Summer Camps Expense	Expenditure	Education Other Expenditure
4909	Other Summer Provision Expense	Expenditure	Education Other Expenditure
4910	Other Educational Expense	Expenditure	Education Other Expenditure
4911	Department of Children and Youth Affairs Activities Expense	Expenditure	Education Other Expenditure
4912	DSP School Meals Food Costs	Expenditure	Education Other Expenditure
4913	Erasmus Expense	Expenditure	Education Other Expenditure
4914	Other Non Capital DE Grants Expense	Expenditure	Education Other Expenditure
4915	Other Canteen Expense	Expenditure	Education Other Expenditure
4916	Student Insurance Expense	Expenditure	Education Other Expenditure
4917	Standardised Testing Expense	Expenditure	Education Other Expenditure
4918	Designated Expenditure (Non Capital)	Expenditure	Education Other Expenditure
4919	Special Educational Equipment (Non Capital) Expense	Expenditure	Education Other Expenditure
4920	School Dance Expense	Expenditure	Education Other Expenditure
4921	School Swimming Expense	Expenditure	Education Other Expenditure
4922	Restricted School Fundraising Expenses (Non Capital)	Expenditure	Education Other Expenditure
4923	Restricted External Fundraising Expenses (Non Capital)	Expenditure	Education Other Expenditure
4924	Unrestricted External Fundraising Expenses (Non Capital)	Expenditure	Education Other Expenditure
4925	Unrestricted School Fundraising Expenses (Non Capital)	Expenditure	Education Other Expenditure
4927	School Arts and Crafts Expense	Expenditure	Education Other Expenditure
4928	Other HSE Expense	Expenditure	Education Other Expenditure
4929	Other State Funding Expense	Expenditure	Education Other Expenditure
4930	Pre-School Expense	Expenditure	Education Other Expenditure
5010	Caretaker Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5030	Caretaker Pension Expense	Expenditure	Repairs, Maintenance & Establishment
5110	Cleaners Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5112	Cleaners' Pension Expense	Expenditure	Repairs, Maintenance & Establishment
5150	Contract Cleaners Expense	Expenditure	Repairs, Maintenance & Establishment
5170	Cleaning Materials Expense	Expenditure	Repairs, Maintenance & Establishment
5175	Other Cleaning and Sanitation Expense	Expenditure	Repairs, Maintenance & Establishment
5310	Repairs to Buildings and Grounds Expense	Expenditure	Repairs, Maintenance & Establishment
5315	Minor Works Grant (Non Capital) Expense	Expenditure	Repairs, Maintenance & Establishment
5316	COVID Minor Works Grant Expense	Expenditure	Repairs, Maintenance & Establishment
5350	Repairs to Furniture, Fittings and Equipment Expense	Expenditure	Repairs, Maintenance & Establishment
5400	Routine Security Expense	Expenditure	Repairs, Maintenance & Establishment
5450	General Insurance Expense	Expenditure	Repairs, Maintenance & Establishment
5510	Heating Expense	Expenditure	Repairs, Maintenance & Establishment
5550	Light and Power Expense	Expenditure	Repairs, Maintenance & Establishment
5551	Rent of Temporary Accommodation Expense	Expenditure	Repairs, Maintenance & Establishment
5552	Other Rental Costs Expense	Expenditure	Repairs, Maintenance & Establishment
5553	Rent of DE Funded Sports Hall Expenses (C&C schools only)	Expenditure	Repairs, Maintenance & Establishment
5610	Refuse Expense	Expenditure	Repairs, Maintenance & Establishment
5611	Water Rates Expense	Expenditure	Repairs, Maintenance & Establishment
5700	Licence Fee to Patron/Trustee Expense	Expenditure	Repairs, Maintenance & Establishment
5800	Other Repairs and Maintenance Expense	Expenditure	Repairs, Maintenance & Establishment
6010	Clerical Officers/Secretarial Wages Expense	Expenditure	Administration
6050	Clerical Officers/Secretarial Pension Expense	Expenditure	Administration
6100	Recruitment Expense	Expenditure	Administration
6150	Advertising / Public Relations Expense	Expenditure	Administration
6210	Postage Expense	Expenditure	Administration
6250	Telephone Expense / SMS Text	Expenditure	Administration
6300	Printing and Stationery Expense	Expenditure	Administration
6350	Office Equipment (Non Capital) Expense	Expenditure	Administration
6355	Non-ICT Grant Funded Office Computers Expense	Expenditure	Administration
6400	Accounting / Auditing Expense	Expenditure	Administration
6450	Other Professional Fees Expense	Expenditure	Administration
6500	Travel and Subsistence Expense	Expenditure	Administration
6600	Principals Expenses	Expenditure	Administration
6650	Board of Management Expense	Expenditure	Administration
6700	Annual Subscriptions Expense	Expenditure	Administration
6730	InSchool Administration System Expense	Expenditure	Administration
6731	Accounting Software / Payroll Software Expense	Expenditure	Administration
6750	Donations to Charity	Expenditure	Administration
6755	Medical and First Aid Expense	Expenditure	Administration
6780	Staff Room Expenses	Expenditure	Administration
6800	Hospitality Expense	Expenditure	Administration
6830	Tuck Shop Expense	Expenditure	Administration
6870	Sports Complex DE Grant Transfer	Expenditure	Administration
6900	Other Administration Expenses	Expenditure	Administration
7300	Leasing Expenses	Expenditure	Financial

# Income and Expenditure Codes

A/C No	Description	Type	Category
7320	Loan Charges Expense	Expenditure	Financial
7400	Bank Interest Expense	Expenditure	Financial
7450	Bank Charges Expense	Expenditure	Financial
7500	Pensioners Payroll Expense	Expenditure	Financial
7800	Reimbursable Expenses	Expenditure	Financial
7850	Discounts Received	Expenditure	Financial
8000	Annual Depreciation: Buildings	Expenditure	Depreciation
8020	Annual Depreciation: Fixtures, Fittings and Equipment	Expenditure	Depreciation
8040	Annual Depreciation: Motor Vehicles	Expenditure	Depreciation
8060	Annual Depreciation: ICT	Expenditure	Depreciation
8080	Annual Depreciation: Other	Expenditure	Depreciation

# Balance Sheet Codes

A/C No	Description	Type	Category
1400	Capital: Land and Buildings Cost B/Fwd	Fixed Asset	Fixed Asset
1401	Capital: Land and Buildings Additions	Fixed Asset	Fixed Asset
1402	Capital: Land and Buildings Disposals	Fixed Asset	Fixed Asset
1410	Accumulated Depreciation: Land and Buildings B/Fwd	Fixed Asset	Fixed Asset
1411	Depreciation: Land and Buildings Current Year	Fixed Asset	Fixed Asset
1412	Depreciation: Land and Buildings on Disposal	Fixed Asset	Fixed Asset
1420	Capital: Fixtures, Fittings and Equipment Cost B/Fwd	Fixed Asset	Fixed Asset
1421	Capital: Fixtures, Fittings and Equipment Additions	Fixed Asset	Fixed Asset
1422	Capital: Fixtures, Fittings and Equipment Disposals	Fixed Asset	Fixed Asset
1425	Capital: Covid Minor Works Fixtures, Fittings and Equipment Cost B/Fwd	Fixed Asset	Fixed Asset
1426	Capital: Covid Minor Works Fixtures, Fittings and Equipment Additions	Fixed Asset	Fixed Asset
1427	Capital: Covid Minor Works Fixtures, Fittings and Equipment Disposals	Fixed Asset	Fixed Asset
1430	Accumulated Depreciation: Fixtures, Fittings and Equipment B/Fwd	Fixed Asset	Fixed Asset
1431	Depreciation: Fixtures, Fittings and Equipment Current Year	Fixed Asset	Fixed Asset
1432	Depreciation: Fixtures, Fittings and Equipment Disposal	Fixed Asset	Fixed Asset
1435	Accumulated Depreciation: Covid Minor Works Fixtures, Fittings and Equipment B/Fwd	Fixed Asset	Fixed Asset
1436	Depreciation: Covid Minor Works Fixtures, Fittings and Equipment Current Year	Fixed Asset	Fixed Asset
1437	Depreciation: Covid Minor Works Fixtures, Fittings and Equipment Disposal	Fixed Asset	Fixed Asset
1440	Capital: Motor Vehicles Cost B/Fwd	Fixed Asset	Fixed Asset
1441	Capital: Motor Vehicles Additions	Fixed Asset	Fixed Asset
1442	Capital: Motor Vehicles Disposals	Fixed Asset	Fixed Asset
1450	Accumulated Depreciation: Motor Vehicles B/Fwd	Fixed Asset	Fixed Asset
1451	Depreciation: Motor Vehicles Current Year	Fixed Asset	Fixed Asset
1452	Depreciation: Motor Vehicles Disposal	Fixed Asset	Fixed Asset
1460	Capital: ICT Cost B/Fwd	Fixed Asset	Fixed Asset
1461	Capital: ICT Additions	Fixed Asset	Fixed Asset
1462	Capital: ICT Disposals	Fixed Asset	Fixed Asset
1465	Capital: Covid Minor Works ICT Cost B/Fwd	Fixed Asset	Fixed Asset
1466	Capital: Covid Minor Works ICT Additions	Fixed Asset	Fixed Asset
1467	Capital: Covid Minor Works ICT Disposals	Fixed Asset	Fixed Asset
1470	Accumulated Depreciation: ICT Cost B/Fwd	Fixed Asset	Fixed Asset
1471	Depreciation: ICT Current Year	Fixed Asset	Fixed Asset
1472	Depreciation: ICT Disposal	Fixed Asset	Fixed Asset
1475	Accumulated Depreciation: Covid Minor Works ICT B/Fwd	Fixed Asset	Fixed Asset
1476	Depreciation: Covid Minor Works ICT Current Year	Fixed Asset	Fixed Asset
1477	Depreciation: Covid Minor Works ICT Disposals	Fixed Asset	Fixed Asset
1480	Capital: Other Cost B/Fwd	Fixed Asset	Fixed Asset
1481	Capital: Other Additions	Fixed Asset	Fixed Asset
1482	Capital: Other Disposals	Fixed Asset	Fixed Asset
1490	Accumulated Depreciation Other Cost B/Fwd	Fixed Asset	Fixed Asset
1491	Accumulated Depreciation Other Current Year	Fixed Asset	Fixed Asset
1492	Accumulated Depreciation Other Disposals	Fixed Asset	Fixed Asset
1700	Sales Ledger Control	Current Asset	Debtors & Prepayments
1705	Debtors	Current Asset	Debtors & Prepayments
1710	Stock	Current Asset	Debtors & Prepayments
1720	Prepayments	Current Asset	Debtors & Prepayments
1730	Grants Due	Current Asset	Debtors & Prepayments
1800	Current Account 1	Current Asset	Bank
1801	Current Account 2	Current Asset	Bank
1802	Current Account 3	Current Asset	Bank
1803	DSP School Meal Bank Account	Current Asset	Bank
1810	Deposit Account	Current Asset	Bank
1820	Parents Council/Association Bank Account	Current Asset	Bank
1850	Credit Card Account	Current Asset	Bank

# Balance Sheet Codes

A/C No	Description	Type	Category
1870	Online Payment Solution Clearing Account	Current Asset	Bank
1900	Petty Cash Account	Current Asset	Bank
1950	Cash Control Account	Current Asset	Bank
2100	Creditors Control Account	Current Liability	Creditors
2105	School Income Received in Advance	Current Liability	Accruals
2150	Grants Received in Advance	Current Liability	Accruals
2151	Book Grant Received in Advance	Current Liability	Accruals
2152	DEIS Grant Received in Advance	Current Liability	Accruals
2160	Book Grant Unspent	Current Liability	Accruals
2161	School Library Books Capital Grant Unspent	Current Liability	Accruals
2162	Early Start Programme Materials/Equipment/Parental Involvement Grant Unspent	Current Liability	Accruals
2165	ICT Grant Unspent	Current Liability	Accruals
2166	Minor Works Grant Unspent	Current Liability	Accruals
2167	JCSP Grant Unspent	Current Liability	Accruals
2168	Non Teachers Pay Budget Grant Unspent	Current Liability	Accruals
2169	COVID Minor Works Grant Unspent	Current Liability	Accruals
2170	Supervision and Substitution Grant Unspent	Current Liability	Accruals
2171	Other Non-Capital Ringfenced Grants Unspent	Current Liability	Accruals
2172	Other Non-Capital Ringfenced Income Unspent	Current Liability	Accruals
2173	Other Capital Ringfenced Grants/Income Unspent	Current Liability	Accruals
2179	Digital Divide Grant Unspent	Current Liability	Accruals
2180	School Excellence Fund Unspent	Current Liability	Accruals
2181	COVID Aide Grant Unspent	Current Liability	Accruals
2182	COVID Capitation for PPE Grant Unspent	Current Liability	Accruals
2183	COVID Enhanced Supervision Grant Unspent	Current Liability	Accruals
2184	COVID Capitation for Additional Cleaning Grant Unspent	Current Liability	Accruals
2185	COVID Replacement Hours Unspent	Current Liability	Accruals
2186	COVID Capitation for Cleaning and PPE Grant Unspent	Current Liability	Accruals
2200	Net Wages Control Account	Current Liability	Accruals
2210	Union Fees Control Account	Current Liability	Accruals
2220	Single Public Service Pension Scheme Control Account	Current Liability	Accruals
2230	ASC Control Account	Current Liability	Accruals
2240	PRSA Control Account	Current Liability	Accruals
2250	PAYE/PRSI/USC/LPT Control Account	Current Liability	Accruals
2260	Reverse VAT Control Account	Current Liability	Accruals
2270	RCT Control Account	Current Liability	Accruals
2310	Bank Loans	Current Liability	Accruals
2320	Other Loan	Current Liability	Accruals
2330	Leasing	Current Liability	Accruals
2440	Accruals	Current Liability	Accruals
2600	Long Term Loan	Long Term Liabilities	Long Term Liabilities
2700	Retained Surplus	Capital & Reserves	Retained Profit
2710	Surplus Brought Forward	Capital & Reserves	Retained Profit
3900	DE Capital Building Grant Income	Capital & Reserves	Contribution Fixed Assets
3901	Capital Projects Fundraising Income	Capital & Reserves	Contribution Fixed Assets
3902	Parents Contribution to Capital Projects Income	Capital & Reserves	Contribution Fixed Assets
3903	Patron/Trustee Contribution to Capital Projects Income	Capital & Reserves	Contribution Fixed Assets
3904	Other State Capital Projects Income	Capital & Reserves	Contribution Fixed Assets
3905	COVID Minor Works Capital Grant Income	Capital & Reserves	Contribution Fixed Assets
3906	Accumulated Amortisation of Capital Building Income	Capital & Reserves	Contribution Fixed Assets
3907	Capital Donations Income	Capital & Reserves	Contribution Fixed Assets
3920	DE Fixtures, Fittings & Equipment Grant Income	Capital & Reserves	Contribution Fixed Assets
3921	DE ICT Grant Capital Income	Capital & Reserves	Contribution Fixed Assets
3925	Accumulated Amortisation of Capital Equipment Income	Capital & Reserves	Contribution Fixed Assets
3926	Accumulated Amortisation of ICT Grant Capital Income	Capital & Reserves	Contribution Fixed Assets
3940	DE Capital Building Grant Expense	Capital & Reserves	Contribution Fixed Assets
3941	COVID Minor Works Building Expense	Capital & Reserves	Contribution Fixed Assets
3960	Capital Land/Building Fundraising Expense	Capital & Reserves	Contribution Fixed Assets
3970	Parents Contribution to Capital Land/Building Expense	Capital & Reserves	Contribution Fixed Assets
3990	Patron/Trustee Contribution to Capital Building Expense	Capital & Reserves	Contribution Fixed Assets
3991	Other State Capital Land/Building Expense	Capital & Reserves	Contribution Fixed Assets
3992	Capital Donations Land/Building Expense	Capital & Reserves	Contribution Fixed Assets
3995	Land/Building Fund Account	Capital & Reserves	Contribution Fixed Assets

# Nominal Groups

