

Update to FSSU Chart of Accounts – Applicable from September 1st 2025

1. Introduction

The chart of accounts has been updated for the new school year from September 1st of 2025 to August 31st of 2026. The chart of accounts is available on the FSSU website, [click here](#).

Please note, all changes have been updated on the 2025/2026 FSSU Monthly Reporting Template. [Click here](#) for the 2025/2026 Monthly Reporting Template.

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 31st August 2026. 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 aligned.

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

2. Further information or clarification

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

Financial Support Services Unit
Tel: 01-910 4020
primary@fssu.ie

15 September 2025

Appendix 1
Changes to the Chart of Accounts

TABLE A
NEW CODES ADDED TO THE CHART OF ACCOUNTS

Code	Description	Type	Category	Comment
4200	Bus Escort Employer Pension Expense	Expenditure	Educational Salary	To be used for employer's contributions to pension scheme including but not limited to Auto-Enrolment.
4201	Other Employer Pension Expense	Expenditure	Educational Salary	To be used for employer's contributions to pension scheme including but not limited to Auto-Enrolment.
4611	Special Class Non-Capital Expense	Expenditure	Educational Other Expense	Further guidance, see Guideline 40-2024/2025
2187	Mobile Phone Storage Solutions Grant Unspent	Current Liability	Accruals	To be used to account for unspent mobile phone storage solutions grant. For further guidance see Guideline 41 2024/2025.
2241	Auto-Enrolment Pension Control Account	Current Liability	Accruals	To be used to account for the contributions due to NAERSA (proposed start date Jan 2026).

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

Code	Description	Type	Category
3150	Book Grant Senior Cycle Income	Income	Department of Education
4730	Book Grant Senior Cycle Expense	Expenditure	Education Other Expenditure
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

TABLE C
CHANGE OF DESCRIPTION TO THE NOMINAL ACCOUNT

Code	Existing Description	Change Description to:
3170	Special Subject Grant	Other Subjects Grant
3245	Physics/Chemistry Grant	Science Subjects Grants
3295	Department of Children and Youth Affairs Income	Department of Children (DCEDI) Grant
3300	Education Fees (Fee Paying Schools)	Education Fees (Fee Charging Schools)
3330	Book Rental Scheme Income	Book Rental Scheme Income (Fee Charging Schools)
4110	Substitute Teachers Expense	Substitute Teachers Wages Expense
4111	Privately Paid Teachers Expense	Privately Paid Teachers Wages Expense
4112	Chaplain Salaries Expense	Chaplain Wages Expense
4113	Free Schoolbook Admin Salaries Expense	Free Schoolbook Admin Wages Expense
4150	Supervision and Substitution Salaries Expense	Supervision and Substitution Wages Expense
4155	State Exam Salaries Expense	State Exam Wages Expense
4170	Adult Education Salaries Expense	Adult Education Wages Expense
4180	Sport Coach Salaries Expense	Sport Coach Wages Expense
4181	Canteen Salaries Expense	Canteen Wages Expense
4190	After School Study/Club Salaries Expense	After School Study/Club Wages Expense
4191	Summer Camps Salaries Expense	Summer Camps Wages Expense
4196	Bus Escort Salary Expense	Bus Escort Wages Expense
4198	Other Educational Salaries Expense	Other Educational Wages Expense
4199	HSE Funded Salaries Expense	HSE Funded Wages Expense
4390	Science Expense	Science Subjects Expense
4740	Book Rental Scheme Expense	Book Rental Scheme Expense (Fee charging school)
4911	Department of Children and Youth Affairs Activities Expense	Department of Children (DCEDI) Expense
5030	Caretaker Pension Expense	Caretaker Employer Pension Expense
5112	Cleaners' Pension Expense	Cleaners' Employer Pension Expense
6050	Clerical Officers/Secretarial Pension Expense	Clerical Officer/Secretarial Employer Pension Expense
2186	COVID Capitation for Cleaning and PPE Grant Unspent	COVID Capitation Grants Unspent

Nuashonrú ar Chairt Cuntas FSSU – infheidhme ón 1 Meán Fómhair 2025

1. Réamhrá

Tá cairt na gcuntas nuashonraithe don scoilbhliain nua ón 1 Meán Fómhair 2025 go dtí an 31 Lúnasa 2026. 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. [Cliceáil anseo](#). le haghaidh Theimpléad Tuairiscithe Mhíosúil 2025/2026

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 2026 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 cuntasáochta 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.

2. 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.

Financial Support Services Unit
Guthán: 01-910 4020
primary@fssu.ie

An 15 Meán Fómhair 2025

Aguisín 1

Athruithe ar Chairt na gCuntas

TÁBLA A				
CÓDANNA NUA A CUIREADH LE CAIRT NA gCUNTAS				
Cód	Cur Síos	Cineál	Catagóir	Tagairt
4200	Costas Fostóra Pinsin Coimhdire Bus	Caiteachas	Caiteachas Oideachais Eile	Le húsáid le haghaidh ranníocaíochtaí fostóra chuig scéim pinsin lena n-áirítear, ach gan a bheith teoranta dó, Clárú Uathoibríoch
4201	Costas Fostóra Eile Pinsin	Caiteachas	Caiteachas Oideachais Eile	Le húsáid le haghaidh ranníocaíochtaí fostóra chuig scéim pinsin lena n-áirítear, ach gan a bheith teoranta dó, Clárú Uathoibríoch
4611	Costas Neamhchaipitiúil Ranga Speisialta	Caiteachas	Caiteachas Oideachais Eile	Le haghaidh tuilleadh treorach, féach Treoirlíne 40-2024/2025
2187	Deontas do Spagaí Fóin Póca gan Chaitheamh	Dliteanas Reatha	Fabhruithe	Le húsáid chun cuntas a thabhairt ar dheontas réitigh stórála fón póca nár caitheadh. Le haghaidh tuilleadh treorach, féach Treoirlíne 41-2024/2025
2241	Cuntas Rialaithe Pinsin Uathchláraithe	Dliteanas Reatha	Fabhruithe	Le húsáid chun cuntas a thabhairt ar na ranníocaíochtaí atá dlite do NAERSA (dáta tosaithe molta Eanáir 2026)

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

Cód	Cur Síos	Cineál	Catagóir
3150	Ioncam ó Dheontas Leabhar na Sraithe Sinsearaí	Ioncam	An Roinn Oideachais
4730	Costas Dheontas Leabhar na Sraithe Sinsearaí	Caiteachas	Caiteachas Oideachais Eile
2181	Deontas Chúntóir COVID gan Chaitheamh	Dliteanas Reatha	Fabhruithe
2182	Deontas Caipitíochta COVID le haghaidh PPE gan Chaitheamh	Dliteanas Reatha	Fabhruithe
2183	Deontas Mhaoirseacht Fheabhsaithe COVID gan Chaitheamh	Dliteanas Reatha	Fabhruithe
2184	Deontas Caipitíochta COVID um Ghlantachán Breise gan Chaitheamh	Dliteanas Reatha	Fabhruithe
2185	Uaireanta Athsholáthair COVID nár Caitheadh	Dliteanas Reatha	Fabhruithe

TÁBLA C
ATHRÚ AR THUAIRISC AR AN gCUNTAS AINMNIÚIL

Cód	Cur síos Reatha	Athraigh an Cur Síos go:
3170	Deontas na nÁbhar Speisialta	Deontas d'Ábhair Eile
3245	Deontas Fisice/Ceimice	Costais Deontais d'Ábhair Eolaíochta
3295	Ioncam ón Roinn Leanaí agus Gnóthaí Óige	Deontas ón Roinn Leanaí (RLGÓ)
3300	Táillí Oideachais (Scoileanna Táille)	Táillí Oideachais (Scoileanna Táille)
3330	Ioncam ó Scéim na Leabhar ar Cíos	Ioncam Scéim na Leabhar ar Cíos (Scoileanna Táille)
4110	Costas Múinteoirí Ionaid	Costas Pá Múinteoirí Ionaid
4111	Costas Múinteoirí a Íoctar go Príobháideach	Costas Pá Múinteoirí a Íoctar go Príobháideach
4112	Costais Tuarastail Séiplínigh	Costas Pá Séiplínigh
4113	Costas Tuarastail Riaracháin na Scéime Leabhar Scoile in Aisce	Costas Pá Riaracháin Scéim na Leabhar Scoile in Aisce
4150	Costas Tuarastail Maoirseachta agus Ionadaithe	Costas Pá Maoirseachta agus Ionadaithe
4155	Costais Tuarastail Scrúdaithe Stáit	Costais Pá Scrúdaithe Stáit
4170	Costas Tuarastail Oideachais Aosaigh	Costas Pá Oideachais Aosaigh
4180	Costais Tuarastail Cóitseála Spóirt	Costais Pá Cóitseála Spóirt
4181	Costais Thuarastail an Cheaintín	Costas Pá Ceaintín
4190	Costas Tuarastail Staidéir/Club Iarscoile	Costas Pá Staidéir/Club Iarscoile
4191	Costais Tuarastail Campaí Samhraidh	Costas Pá Campaí Samhraidh
4196	Costas Tuarastail Tionlacaithe Bus	Costas Pá Coimhdire Bus
4198	Costais Tuarastail Oideachais Eile	Costas Eile Pá Oideachais
4199	Costais Tuarastail Maoinithe ag FSS	Costas Pá arna Maoiniú ag FSS
4390	Costas Eolaíochta	Deontais d'Ábhair Eolaíochta
4740	Costas Scéim na Leabhar ar Cíos	Costas Scéim na Leabhar ar Cíos (Scoileanna Táille)
4911	Costas Ghníomhaíochtaí na Roinne Leanaí agus Gnóthaí Óige	Costas don Roinn Leanaí (RLGÓ)
5030	Costas Pinsin na bhFeighlithe	Costas Fostóra Pinsin Feighlí
5112	Costas Pinsin Glantóirí	Costas Fostóra Pinsin Glantóirí
2186	Deontas Caipitíochta COVID le haghaidh Glantacháin agus Trealamh Cosanta Pearsanta gan Chaitheamh	Deontais Chaipitíochta Covid gan Chaitheamh
6050	Costas Pinsin Oifigeach Cléireachais/Rúnaíochta	Costas Fostóra Pinsin Oifigeach Cléireachais/Rúnaíochta