

FSSU Chart of Accounts

For Community and Comprehensive Schools

Income and Expenditure Codes

Account No	Description	Type	Category
3010	Non Pay Budget	Income	Department Grants
3020	DEIS Grant	Income	Department Grants
3030	Non Teachers Pay Budget	Income	Department Grants
3050	School Services Support Grant	Income	Department Grants
3150	Book Grant	Income	Department Grants
3170	Special Subject Grant	Income	Department Grants
3190	JCSP Grant	Income	Department Grants
3200	Transition Year Grant	Income	Department Grants
3210	Leaving Cert Applied Grant	Income	Department Grants
3220	Grant for Traveller Pupils	Income	Department Grants
3230	Computer / IT Grant	Income	Department Grants
3240	Supervision/Substitution	Income	Department Grants
3255	SEC Exam Income	Income	Department Grants
3270	Sports Complex	Income	Department Grants
3275	Minor Works Grant- Non Capital	Income	Department Grants
3280	DESP School Meals Income	Income	Department Grants
3290	Other Department Grants - Specify	Income	Department Grants
3294	Bus Escort Grant	Income	Department Grants
3310	Transition Year Students	Income	School Generated Income
3330	Book Rental Receipts	Income	School Generated Income
3335	Classroom Book Receipts	Income	School Generated Income
3350	Hire of Facilities Rental Income	Income	School Generated Income
3360	Sports Complex Income	Income	School Generated Income
3370	Locker Receipts	Income	School Generated Income
3375	Journals and Year Book Income	Income	School Generated Income
3390	School Administration Charges	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	School Uniform Income	Income	School Generated Income
3450	Religion – Retreats etc. Income	Income	School Generated Income
3490	Study Income	Income	School Generated Income
3495	Mock Exam Income	Income	School Generated Income
3500	Games Income	Income	School Generated Income
3510	Bus Income	Income	School Generated Income
3520	School Musical / Drama Income	Income	School Generated Income
3530	School Tours Income	Income	School Generated Income
3535	Student Insurance Receipts	Income	School Generated Income
3550	Reimbursable Income	Income	School Generated Income
3570	Other School Generated Income	Income	School Generated Income
3580	Discounts Given	Income	School Generated Income
3650	Voluntary Subscriptions	Income	Other Income
3700	Parents Councils / Association	Income	Other Income
3750	Fund Raising	Income	Other Income
3770	Insurance Claim	Income	Other Income
3800	Bank Interest Received	Income	Other Income
3840	Amortisation of Grants	Income	Other Income
3850	Other Special Income	Income	Other Income

Income and Expenditure Codes

Account No	Description	Type	Category
4110	Substitute Teachers	Expenditure	Education Salary
4111	Privately Paid Teachers	Expenditure	Education Salary
4150	Supervisors Salaries	Expenditure	Education Salary
4155	State Exam Aides -Salaries	Expenditure	Education Salary
4170	Adult Education Salaries	Expenditure	Education Salary
4190	Study Salaries	Expenditure	Education Salary
4191	Education Salaries PAYE/PRSI/USC/LPT	Expenditure	Education Salary
4192	Education Salaries-ASC – Pension Levy	Expenditure	Education Salary
4194	July Provision	Expenditure	Education Salary
4195	July Provision PAYE/PRSI/USC/LPT	Expenditure	Education Salary
4196	Bus Escort Salary	Expenditure	Education Salary
4197	Bus Escort PAYE/PRSI/USC/LPT	Expenditure	Education Salary
4310	Teaching Aids	Expenditure	Education Other
4330	Religion – Retreats etc. Expenses	Expenditure	Education Other
4350	Art Expenses	Expenditure	Education Other
4370	Home Economics	Expenditure	Education Other
4390	Science	Expenditure	Education Other
4410	Computers / IT	Expenditure	Education Other
4430	Woodwork / Building Construction	Expenditure	Education Other
4450	Metalwork / Engineering	Expenditure	Education Other
4470	Technology	Expenditure	Education Other
4490	Other Subjects - Specify	Expenditure	Education Other
4550	Leaving Cert Applied	Expenditure	Education Other
4570	LCVP	Expenditure	Education Other
4590	Transition Year Expenses	Expenditure	Education Other
4610	Learning Support	Expenditure	Education Other
4620	Teacher In-Service and Training	Expenditure	Education Other
4630	Career Guidance	Expenditure	Education Other
4640	Library	Expenditure	Education Other
4650	Physical Education	Expenditure	Education Other
4670	Games Expenses (excl. travel)	Expenditure	Education Other
4671	Games Travel Expenses	Expenditure	Education Other
4690	Bus Hire	Expenditure	Education Other
4710	School Tours Expenses	Expenditure	Education Other
4720	School Musical / Drama Expenses	Expenditure	Education Other
4730	School Books	Expenditure	Education Other
4750	Mock Examination Fees	Expenditure	Education Other
4760	School Journal	Expenditure	Education Other
4770	Trophies & Prizes	Expenditure	Education Other
4780	School Uniform Expenses	Expenditure	Education Other
4810	Home / School Liaison	Expenditure	Education Other
4815	School Excellence Fund-Step up Project	Expenditure	Education Other
4850	Student Council	Expenditure	Education Other
4910	Other Educational Expense	Expenditure	Education Other
5010	Caretaker(s): Wages	Expenditure	Repairs, Maintenance & Establishment
5020	Caretaker Sports Complex	Expenditure	Repairs, Maintenance & Establishment
5030	Caretaker Pension deduction	Expenditure	Repairs, Maintenance & Establishment
5031	Caretakers PAYE/PRSI/USC/LPT	Expenditure	Repairs, Maintenance & Establishment
5032	Caretakers ASC-Pension Levy	Expenditure	Repairs, Maintenance & Establishment
5110	Cleaners' Wages	Expenditure	Repairs, Maintenance & Establishment
5111	Cleaners PAYE/PRSI/USC/LPT	Expenditure	Repairs, Maintenance & Establishment
5112	Cleaners' Pension Deduction	Expenditure	Repairs, Maintenance & Establishment
5113	Cleaners ASC - Pension levy	Expenditure	Repairs, Maintenance & Establishment
5150	Contract Cleaners	Expenditure	Repairs, Maintenance & Establishment
5170	Cleaning Materials	Expenditure	Repairs, Maintenance & Establishment

Income and Expenditure Codes

Account No	Description	Type	Category
5310	Repairs-Buildings/Grounds	Expenditure	Repairs, Maintenance & Establishment
5315	Grant Aided Minor Works	Expenditure	Repairs, Maintenance & Establishment
5350	Repairs-Furniture, Fittings, Equipment	Expenditure	Repairs, Maintenance & Establishment
5400	Security	Expenditure	Repairs, Maintenance & Establishment
5450	Insurance	Expenditure	Repairs, Maintenance & Establishment
5510	Heating	Expenditure	Repairs, Maintenance & Establishment
5550	Light and Power	Expenditure	Repairs, Maintenance & Establishment
5610	Rent, Rates and Local Charges	Expenditure	Repairs, Maintenance & Establishment
5700	Repairs-Sports Complex	Expenditure	Repairs, Maintenance & Establishment
5800	Other Repairs & Maintenance	Expenditure	Repairs, Maintenance & Establishment
6010	Clerical Officers: Wages	Expenditure	Administration
6050	Clerical Officers: Pension Deduction	Expenditure	Administration
6051	Clerical Officers: PAYE/PRSI/USC/LPT	Expenditure	Administration
6052	Clerical Officers: ASC -Pension Levy	Expenditure	Administration
6100	Staff Recruitment	Expenditure	Administration
6150	Advertising / Public Relations	Expenditure	Administration
6210	Postage	Expenditure	Administration
6250	Telephone	Expenditure	Administration
6300	Printing and Stationery	Expenditure	Administration
6305	Photocopying Expenses	Expenditure	Administration
6350	Office Equipment	Expenditure	Administration
6400	Accounting / Auditing Fee	Expenditure	Administration
6450	Other Professional Fees	Expenditure	Administration
6500	Travel and Subsistence	Expenditure	Administration
6600	Principal's Expenses	Expenditure	Administration
6650	Board of Management Expenses	Expenditure	Administration
6700	Annual Subscriptions	Expenditure	Administration
6730	In-School Administration Systems	Expenditure	Administration
6750	Donations / Charity	Expenditure	Administration
6755	Medical and 1st Aid	Expenditure	Administration
6780	Staff Room Expenses	Expenditure	Administration
6800	Hospitality	Expenditure	Administration
6830	School Tuck-shop	Expenditure	Administration
6860	School Canteen	Expenditure	Administration
6870	DSP Schools Meals Expenditure	Expenditure	Administration
6900	Other Administration Expenses	Expenditure	Administration
7300	Leasing Inc. Photocopier	Expenditure	Financial
7320	Loan Charges	Expenditure	Financial
7350	Fund Raising Expenses	Expenditure	Financial
7400	Bank Interest Paid	Expenditure	Financial
7450	Bank Charges	Expenditure	Financial
7500	Pensioners Payroll	Expenditure	Financial
7800	Reimbursable Expenses	Expenditure	Financial
7850	Discounts Received	Expenditure	Financial
8000	Annual Depreciation - Buildings	Expenditure	Depreciation
8020	Annual Depreciation Furniture Fittings	Expenditure	Depreciation
8040	Annual Depreciation Motor Vehicle	Expenditure	Depreciation
8060	Annual Depreciation Computer Equipment	Expenditure	Depreciation
8080	Annual Depreciation - Other	Expenditure	Depreciation

Balance Sheet Codes

Account No	Description	Type	Category
1400	Capital: Land and Buildings	Fixed Asset	Fixed Asset
1410	Capital: Depreciation: Land and Buildings	Fixed Asset	Fixed Asset
1420	Capital: Furniture, Fittings	Fixed Asset	Fixed Asset
1430	Capital: Depreciation: Fixtures and Fittings	Fixed Asset	Fixed Asset
1440	Capital: Motor Vehicles	Fixed Asset	Fixed Asset
1450	Capital: Depreciation: Motor Vehicles	Fixed Asset	Fixed Asset
1460	Capital: Computer Equipment	Fixed Asset	Fixed Asset
1470	Capital: Depreciation Computer Equipment	Fixed Asset	Fixed Asset
1480	Capital: Other	Fixed Asset	Fixed Asset
1490	Capital: Depreciation Other	Fixed Asset	Fixed Asset
1700	Sales Ledger Control	Current Assets	Debtors & Prepayments
1710	Stock	Current Assets	Debtors & Prepayments
1720	Prepayments	Current Assets	Debtors & Prepayments
1730	Grants Due	Current Assets	Debtors & Prepayments
1800	Current Account	Current Assets	Bank
1810	Deposit Account	Current Assets	Bank
1850	Credit Card Account	Current Assets	Bank
1870	Online Payment Solution Clearing Account	Current Assets	Bank
1900	Petty Cash Account	Current Assets	Bank
1950	Cash Control Account	Current Assets	Bank
2100	Purchase Ledger Control	Current Liability	Creditors
2105	School Income Received in Advance	Current Liability	Accruals
2150	Grants Received in Advance	Current Liability	Accruals
2160	Book Grant Unspent	Current Liability	Accruals
2170	Supervision and Substitution Grant Unspent	Current Liability	Accruals
2180	School Excellence Fund unspent	Current Liability	Accruals
2200	Net Wages Control	Current Liability	Accruals
2210	Union Fees Control	Current Liability	Accruals
2220	Single Public Service Pension Scheme Control	Current Liability	Accruals
2230	ASC Control	Current Liability	Accruals
2250	PAYE/PRSI/USC Control Account	Current Liability	Accruals
2260	VAT Control Account	Current Liability	Accruals
2270	RCT Control Account	Current Liability	Accruals
2300	Creditors	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
2500	Suspense Account	Current Liability	Accruals
2700	Retained Surplus	Capital & Reserves	Retained Profit
2710	Surplus Brought Forward	Capital & Reserves	Retained Profit
2800	Restricted Reserves	Capital & Reserves	Retained Profit
2810	Unrestricted Reserves	Capital & Reserves	Retained Profit
2820	Designated Funds Reserves	Capital & Reserves	Retained Profit
3900	DES Building Grant Income	Capital & Reserves	Contribution Fixed Assets
3901	Building Fundraising Income	Capital & Reserves	Contribution Fixed Assets
3902	Parents Contribution – Capital Income	Capital & Reserves	Contribution Fixed Assets
3905	Accumulated Amortisation Building Grant	Capital & Reserves	Contribution Fixed Assets
3920	DES Equipment Grants	Capital & Reserves	Contribution Fixed Assets
3925	Accumulated Amortisation Equipment Grants	Capital & Reserves	Contribution Fixed Assets
3940	DES Building Grant Expense	Capital & Reserves	Contribution Fixed Assets
3960	Building Fundraising Capital Expense	Capital & Reserves	Contribution Fixed Assets
3970	Parents Contribution Capital Expense	Capital & Reserves	Contribution Fixed Assets
3990	Patron/Trustee Contribution	Capital & Reserves	Contribution Fixed Assets

Nominal Groups



