

Financial Guideline 2019/2020 - 13

Voluntary Secondary Schools

FSSU Chart of Accounts (Revised version September 2019)

The FSSU Chart of Accounts is a list of the most frequently used income and expenditure accounts used in the schools accounting system and it determines which category each account appears in the board of management reports. In conjunction with the design of the updated FSSU Online Accounts submission system, there is a revised chart of accounts for all FSSU schools and a copy of the chart is attached in Appendix 1.

The revised chart of accounts includes all the codes currently on the Sage 50 database of schools, along with some new codes which will enhance the board of management reports and will also assist in providing financial information requested by the Charities Regulator.

Examples of some of the new codes include:

- | | |
|--|-----------|
| • Bus escort grant | Code 3294 |
| • Bus escort salary expense | Code 4196 |
| • School Excellence Fund – Step up Project expense | Code 4815 |
| • School Excellence Fund Unspent | Code 2180 |
| • Book Grant Unspent | Code 2160 |
| • Ringfenced Grants Unspent | Code 2171 |
| • Ringfenced Income Unspent | Code 2172 |
| • ICT Grant Capital Income | Code 3921 |

It is advised to compare the current list of nominal codes in your schools Sage 50 with this revised chart of accounts to ensure that both are in alignment. In the event where some of the new nominal account headings are already created with a different code or the new codes are already in use on the Sage 50 list with a different name, then it will be important that the relevant changes are made to ensure that the income & expenditure codes in the schools Sage 50 accounts agree exactly with those in the revised standardised Chart of accounts. Please contact the FSSU if you require guidance and support on the alignment of the chart of accounts in Sage 50.

Any new nominal codes included on the revised chart of accounts should be created as required going forward and we attach details of the steps in creating a new nominal code in Sage 50 in Appendix 2.

As required by the Charities Regulator, here are several new codes relating to fundraising and they are further broken down by restricted fundraising and unrestricted fundraising. Going forward it will be necessary to clearly document the nature of all fundraising income and payments and to classify these transactions accordingly in the school accounts.

"Unrestricted" fundraising – monies generated from fundraising which the school may use for any purpose. Unrestricted funds usually go toward the operating expenses of the school or to a particular project that the school picks.

"Restricted" fundraising – monies generated from fundraising for a particular purpose or project. The school may only use for this purpose/project. Example fundraising specifically for a new gym.

New Fundraising Classifications and related nominal codes are:

- | | |
|--|-----------|
| • Restricted School Fundraising (Non-Capital) | Code 3574 |
| • Unrestricted school Fundraising (Non-Capital) | Code 3575 |
| • Restricted External Fundraising (Non-Capital) | Code 3852 |
| • Unrestricted External Fundraising (Non-Capital) | Code 3853 |
| • Restricted School Fundraising expenses (Non-Capital) | Code 4922 |
| • Restricted External Fundraising expenses (Non-Capital) | Code 4923 |
| • Unrestricted External Fundraising Expenses (Non-Capital) | Code 4924 |
| • Unrestricted School Fundraising Expenses (Non-Capital) | Code 4925 |
| • Capital Building Fundraising Income | Code 3901 |

If you require any further assistance, please contact the FSSU.

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9th October 2019

FSSU Chart of Accounts

Income and Expenditure Codes

A/C No	Description	Type	Category
3010	Capitation/Non Pay Budget	Income	Department of Education & Skills Income
3020	DEIS Grant	Income	Department of Education & Skills Income
3030	Non Teachers Pay Budget	Income	Department of Education & Skills Income
3050	Ancillary/School Support Services Grant	Income	Department of Education & Skills Income
3100	Secretarial Grant	Income	Department of Education & Skills Income
3130	Caretaker Grant	Income	Department of Education & Skills Income
3140	Special Education Equipment Grant	Income	Department of Education & Skills Income
3150	Book Grant Income	Income	Department of Education & Skills Income
3160	Book Rental Scheme Grant	Income	Department of Education & Skills Income
3170	Special Subject Grant	Income	Department of Education & Skills Income
3190	JCSP Grant	Income	Department of Education & Skills Income
3200	Transition Year Grant	Income	Department of Education & Skills Income
3210	Leaving Certificate Applied Grant	Income	Department of Education & Skills Income
3220	Grant for Traveller Students	Income	Department of Education & Skills Income
3230	ICT Grant Non Capital	Income	Department of Education & Skills Income
3240	Supervision and Substitution Grant	Income	Department of Education & Skills Income
3245	Physics/Chemistry Grant	Income	Department of Education & Skills Income
3255	State Exam Income	Income	Department of Education & Skills Income
3270	Sports Complex Grant	Income	Department of Education & Skills Income
3275	Minor Works Grant-Non Capital	Income	Department of Education & Skills Income
3290	Other Non Capital DES Grants Income	Income	Department of Education & Skills Income
3291	Scoileanna Lan Ghaeilge Grant	Income	Department of Education & Skills Income
3292	Standardised Testing Grant	Income	Department of Education & Skills Income
3293	July Provision Grant	Income	Department of Education & Skills Income
3294	Bus Escort Grant	Income	Department of Education & Skills Income
3295	Department of Children & Youth Affairs Income	Income	Other State Income
3296	DEASP 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 Income	Income	School Generated Income
3350	Hire of Facilities Rental Income	Income	School Generated Income
3360	Sports Complex Income	Income	School Generated Income
3370	Locker Income	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	Uniforms Income	Income	School Generated Income
3450	Religion/Ethos 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 Income	Income	School Generated Income

Income and Expenditure Codes

A/C No	Description	Type	Category
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
3540	Pre-School 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 Irish 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 Given	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 Grants	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
4150	Supervision and Substitution Salaries Expense	Expenditure	Education Salary
4155	State Exam Aides Salaries Expense	Expenditure	Education Salary
4170	Adult Education Salaries Expense	Expenditure	Education Salary
4190	After School Study/Club Salaries Expense	Expenditure	Education Salary
4194	July Provision Expense	Expenditure	Education Salary
4196	Bus Escort Salary Expense	Expenditure	Education Salary
4310	Teaching Aids Expense	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	Non Capital Computers / IT 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
4640	Library Expense	Expenditure	Education Other Expenditure
4650	Physical Education Expense	Expenditure	Education Other Expenditure
4670	Games (excl. travel) Expense	Expenditure	Education Other Expenditure
4671	Travel Games Expense	Expenditure	Education Other Expenditure
4690	Bus Hire 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 Expense	Expenditure	Education Other Expenditure

Income and Expenditure Codes

A/C No	Description	Type	Category
4740	Book Rental Scheme 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- Step up Project Expense	Expenditure	Education Other Expenditure
4850	Student Council Expense	Expenditure	Education Other Expenditure
4910	Other Educational Expense	Expenditure	Education Other Expenditure
4911	Department of Children & Youth Affairs Activities Expense	Expenditure	Education Other Expenditure
4912	DEASP Grants - School Meals Grant Expense	Expenditure	Education Other Expenditure
4913	Erasmus Expense	Expenditure	Education Other Expenditure
4914	Other Non Capital DES Grants 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 Irish 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
4926	Other Educational Wages Expense	Expenditure	Education Other Expenditure
4930	Pre-School Expense	Expenditure	Education Other Expenditure
5010	Caretaker Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5020	Caretaker Sports Complex 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
5310	Repairs to Buildings and Grounds Expense	Expenditure	Repairs, Maintenance & Establishment
5315	Minor Works Grant (Non Capital) Expense	Expenditure	Repairs, Maintenance & Establishment
5350	Repairs to Furniture, Fittings & Equipment Expense	Expenditure	Repairs, Maintenance & Establishment
5400	Security Expense	Expenditure	Repairs, Maintenance & Establishment
5450	Insurance Expense	Expenditure	Repairs, Maintenance & Establishment
5510	Heating Expense	Expenditure	Repairs, Maintenance & Establishment
5550	Light and Power Expense	Expenditure	Repairs, Maintenance & Establishment
5551	Rent Expense	Expenditure	Repairs, Maintenance & Establishment
5610	Water Rates and Refuse Expense	Expenditure	Repairs, Maintenance & Establishment
5700	Licence Fee to Patron/Trustee Expense	Expenditure	Repairs, Maintenance & Establishment
5710	Repairs to Sports Complex	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
6305	Photocopying Expense	Expenditure	Administration

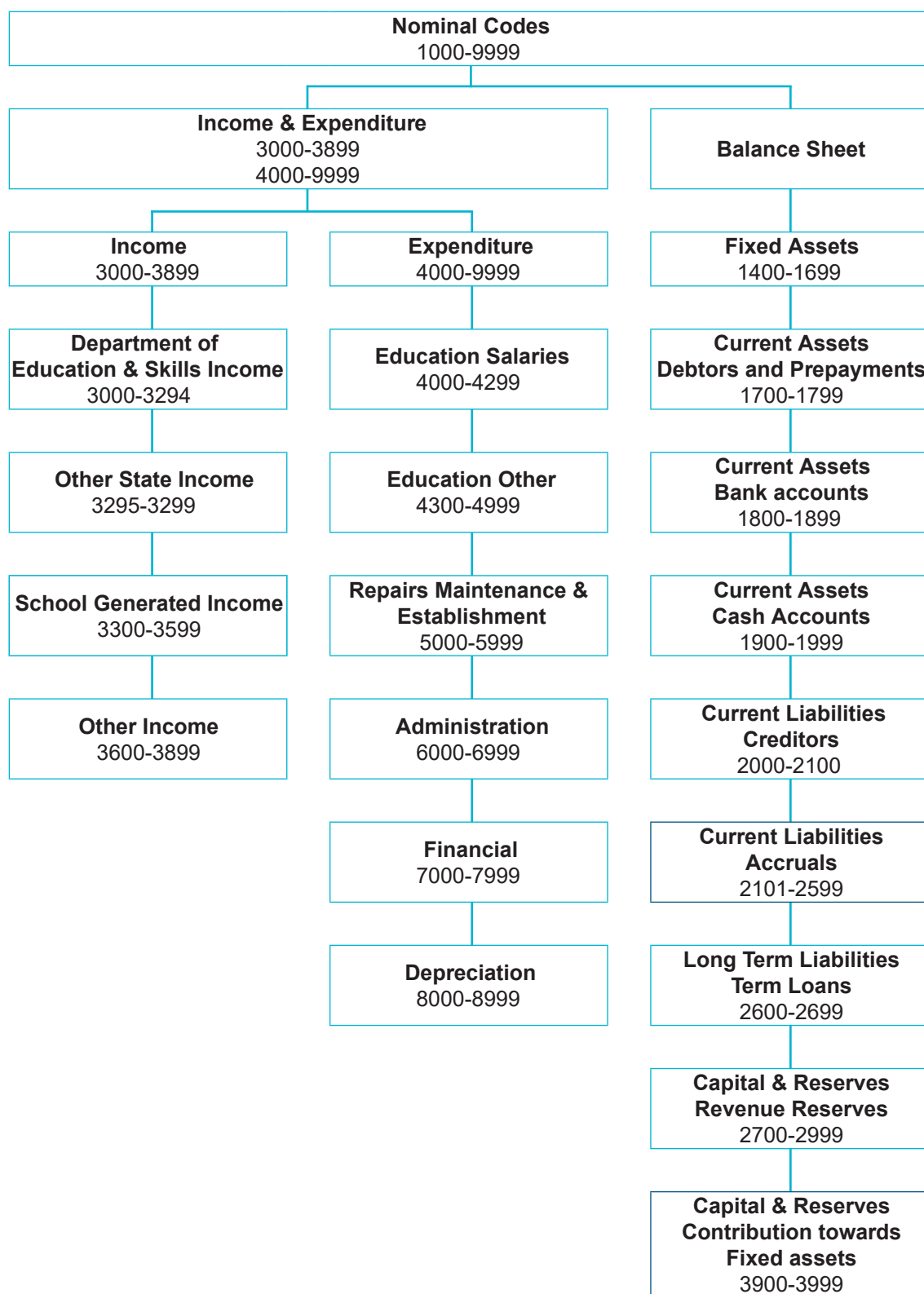
Income and Expenditure Codes

A/C No	Description	Type	Category
6350	Office Equipment (Non Capital) Expense	Expenditure	Administration
6355	Computer Equipment (Non Capital) 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 / 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
6860	Canteen Expense	Expenditure	Administration
6900	Other Administration Expenses	Expenditure	Administration
7300	Leasing Expenses	Expenditure	Financial
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: Computer Equipment	Expenditure	Depreciation
8080	Annual Depreciation: Other	Expenditure	Depreciation

Balance Sheet Codes

A/C No	Description	Type	Category
1400	Capital: Land and Buildings	Fixed Asset	Fixed Asset
1410	Accumulated Depreciation: Land and Buildings	Fixed Asset	Fixed Asset
1420	Capital: Fixtures, Fittings and Equipment	Fixed Asset	Fixed Asset
1430	Accumulated Depreciation: Fixtures, Fittings & Equipment	Fixed Asset	Fixed Asset
1440	Capital: Motor Vehicles	Fixed Asset	Fixed Asset
1450	Accumulated Depreciation: Motor Vehicles	Fixed Asset	Fixed Asset
1460	Capital: Computer Equipment	Fixed Asset	Fixed Asset
1470	Accumulated Depreciation: Computer Equipment	Fixed Asset	Fixed Asset
1480	Capital: Other	Fixed Asset	Fixed Asset
1490	Accumulated Depreciation Other	Fixed Asset	Fixed Asset
1700	Sales Ledger Control	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	DEASP 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
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
2160	Book Grant Unspent	Current Liability	Accruals
2170	Supervision and Substitution Grant Unspent	Current Liability	Accruals
2171	Other Ringfenced Grants Unspent	Current Liability	Accruals
2172	Other Ringfenced Income Unspent	Current Liability	Accruals
2180	School Excellence Fund 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
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
2700	Retained Surplus	Capital & Reserves	Retained Profit
2710	Surplus Brought Forward	Capital & Reserves	Retained Profit
3900	DES Capital Building Grant Income	Capital & Reserves	Contribution Fixed Assets
3901	Capital Building Fundraising Income	Capital & Reserves	Contribution Fixed Assets
3902	Parents Contribution to Capital Projects Income	Capital & Reserves	Contribution Fixed Assets
3903	Patron/Trustee Contribution to Fixed Asset Income	Capital & Reserves	Contribution Fixed Assets
3906	Accumulated Amortisation of Capital Building Income	Capital & Reserves	Contribution Fixed Assets
3920	DES Equipment Grants Income	Capital & Reserves	Contribution Fixed Assets
3921	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	DES Capital Building Grant Expense	Capital & Reserves	Contribution Fixed Assets
3960	Capital Building Fund Raising Expense	Capital & Reserves	Contribution Fixed Assets
3970	Parents Contribution to Capital Project Expense	Capital & Reserves	Contribution Fixed Assets
3990	Patron/Trustee Contribution to Fixed Asset Expense	Capital & Reserves	Contribution Fixed Assets
3995	Building Fund Account	Capital & Reserves	Contribution Fixed Assets

Nominal Groups



Appendix 2 - Creating New Nominal Codes

To create a new nominal code, go to Nominal Codes > Wizard and this opens New Nominal Window.

1. Enter the nominal account details as follows: example for creating Code 4815 for “School Excellence Fund – Step up Project Expense”.

New Nominal

Nominal Information

1 Enter Details

2 Opening Balance

Enter Details

To create a new nominal account, you need to enter the nominal accounts name and select the type of nominal account that you are creating.

The new nominal account can be given a category within the chart of accounts and a unique reference code to identify the account.

Name: ce Fund - Step Up Project Expense

Type: Expenditure

Category: Education Other

N/C*: 4815

Cancel Back Next

1. Click Next > Select “No, there is no opening balance to enter”
2. Click Create

New Nominal Code Details

Name	<p>The name of the nominal account, up to 60 characters.</p> <p>Tip: This appears on all financial reports.</p>
Type	<p>The area you want to assign the nominal account to.</p> <p>A nominal account is assigned to a specific area in the profit and loss or the balance sheet.</p> <p>By default, these areas cover:</p> <p>Income and Expenditure: Des income, School Generated Income, Other Income Education Salaries, Education Expenses, Repairs and Maintenance, Administration Expenses and Financial Expenses.</p> <p>Balance sheet: Fixed Assets, Current Assets, Current Liabilities, Long Term Liabilities and Capital & Reserves.</p>
Category	<p>The account category for your new nominal account.</p> <p>Each area in the Income and Expenditure or balance sheet is divided into category accounts, which appear as headings on all financial reports.</p>
N/C	<p>A unique reference code used to identify the nominal account. You can't change this once you save the record.</p> <p>(This information is mandatory.)</p> <p>The code must be numbers only and have at least four digits and no more than eight, between 0001 and 99999999.</p> <p>We recommend:</p> <ul style="list-style-type: none"> • The number of digits in a code are consistent. For example, you can't have some with four numbers and others with six. • You allocate a code so that the nominal account groups with associated accounts. For example, group all your income nominal accounts within a range. This ensures the nominal account is included and used in the correct financial report.