

## Financial Guideline 2021/2022 - 02

### Community & Comprehensive Schools and Voluntary Secondary Schools

## Update to FSSU Chart of Accounts (Revised Version August 2021)

### 1. Introduction

The chart of accounts has been updated for the year ended 31<sup>st</sup> August 2021. 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 removed from 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 2021. 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.

**Community & Comprehensive Schools – [Click here for instruction on how to update the Chart of Accounts on Surf Accounts](#).**

**Voluntary Secondary Schools – [Click here to for instruction on how to update the Chart of Accounts on Sage Accounts](#).**

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

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18<sup>th</sup> August 2021

## Appendix 1: Changes to the Chart of Accounts

<b>TABLE A: NEW CODES ADDED TO THE CHART OF ACCOUNTS</b>			
<b>Code</b>	<b>Description</b>	<b>Type</b>	<b>Category</b>
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
3395	Practical Subjects Income	Income	School Generated Income
3460	Career Guidance Income	Income	School Generated Income
3545	Summer Camps Income	Income	School Generated Income
4181	Canteen Salaries Expense	Expenditure	Education Salary
4191	Summer Camps Salaries Expense	Expenditure	Education Salary
4198	Other Educational Salaries Expense	Expenditure	Education Salary
4199	HSE Funded Salaries Expense	Expenditure	Education Salary
4420	Computer Maintenance & Support Expense	Expenditure	Education Other Expenditure
4635	Student Wellbeing Expense	Expenditure	Education Other Expenditure
4908	Other Summer Camps Expense	Expenditure	Education Other Expenditure
4909	Other Summer Provision Expense	Expenditure	Education Other Expenditure
4915	Other Canteen Expense	Expenditure	Education Other Expenditure
4927	School Arts and Crafts Expense	Expenditure	Education Other Expenditure
4928	Other HSE Expense	Expenditure	Education Other Expenditure
5175	Other Cleaning and Sanitation Expense	Expenditure	Repairs, Maintenance & Establishment
5611	Water Rates Expense	Expenditure	Repairs, Maintenance & Establishment
6070	Sports Complex Administrative Wages Expense	Expenditure	Administration
6870	Sports Complex Administrative Expenses	Expenditure	Administration
2240	PRSA Control Account	Current Liability	Accruals
3905	Covid Minor Works Capital Grant Income	Capital & Reserves	Contribution Fixed Assets
3907	Capital Donations Income	Capital & Reserves	Contribution Fixed Assets
3941	Covid Minor Works Capital Expense	Capital & Reserves	Contribution Fixed Assets
3992	Capital Donations Building Expense	Capital & Reserves	Contribution Fixed Assets

<b>TABLE B: CODES REMOVED FROM THE CHART OF ACCOUNTS</b>				
<b>Do not use these codes</b>				
<b>Code</b>	<b>Description</b>	<b>Type</b>	<b>Category</b>	<b>Comment</b>
3291	Scoileanna Lan Ghaeilge Grant	Income	Department of Education	Primary school grant included in Capitation Grant -No need for code
4194	July Provision Expense	Expenditure	Education Salary	The Department are paying salary directly to teachers/SNA – no need for code
4926	Other Educational Wages Expense	Expenditure	Education Other Expenditure	New code added under the Category of Educational Salaries – 4198. Use 4198 going forward for Other Educational Salaries
6860	Canteen Expense	Expenditure	Administration	2 new codes added 4181 Canteen Salaries and 4915 Other Canteen Expenses. Do not use 6860

<b>TABLE C: CHANGE OF DESCRIPTION TO THE NOMINAL ACCOUNT</b>		
<b>Code</b>	<b>Existing Description</b>	<b>Change Description to:</b>
1460	Capital: Computer Equipment	Capital: ICT
1470	Annual Depreciation: Computer Equipment	Annual Depreciation: ICT
3277	COVID Minor Works Grant-Non Capital	COVID Minor Works Grant
3290	Other Non Capital DES Grants Income	Other Non Capital DE Grant Income
3293	July Provision Grant	Summer Provision Grant
3573	School Irish Dance Income	School Dance Income
3840	Amortisation of Grants	Amortisation of Non DE Funding
4410	Non Capital Computers/ICT Expense	ICT Grant Non-Capital Expense
4912	DEASP Grants-School Meals Grant Expense	DSP Schools Meals Food Costs
4914	Other Non Capital DES Grants Expense	Other Non Capital DE Grants Expense
4920	School Irish Dance Expense	School Dance Expense
5316	COVID Minor Works Grant (Non Capital Expense)	COVID Minor Works Grant Expense
5400	Security Expense	Routine Security Expense
5450	Insurance Expense	General Insurance Expense
5610	Water Rates & Refuse Expense	Refuse Expense
5710	Repairs to Sports Complex	Sports Complex Repairs & Maintenance Expenses
6355	Computer Equipment (Non Capital) Expense	Non-ICT Grant Funded Office Computers Expense
3900	DES Capital Building Grant Income	DE Capital Building Grant Income
3901	Capital Building Fundraising Income	Capital Projects Fundraising Income
3903	Patron/Trustee Contribution to Fixed Asset Income	Patron/Trustee Contribution to Capital Projects Income
3904	Other State Capital Income	Other State Capital Projects Income
3920	DES Equipment Grants Income	DE Fixtures, Fittings & Equipment Grant Income
3921	ICT Grant Capital Income	DE ICT Grant Capital Income
3940	DES Capital Building Grant Expense	DE Capital Building Grant Expense
3960	Capital Building Fund Raising Expense	Capital Building Fundraising
3970	Parents Contribution to Capital Projects Expense	Parents Contribution to Capital Building Expense
3990	Patron/Trustee Contribution to Fixed Asset Expense	Patron/Trustee Contribution to Capital Building Expense
3991	Other State Building Expense	Other State Capital Building Expense
8060	Annual Depreciation: Computer Equipment	Annual Deprecation: ICT