

# FSSU Chart of Accounts

## September 2021

### 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 |
| 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 Income                               | Income | Department of Education |
| 3160   | Book Rental Scheme Grant                        | Income | Department of Education |
| 3170   | Special Subject 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 |
| 3280   | COVID Aide Grant                                | Income | Department of Education |
| 3281   | COVID Capitation PPE Grant                      | Income | Department of Education |
| 3282   | COVID Enhanced Supervision Grant                | Income | Department of Education |
| 3283   | COVID Capitation for Additional Cleaning Grant  | Income | Department of Education |
| 3284   | COVID Funding for Replacement Caretaker Hours   | Income | Department of Education |
| 3285   | COVID Funding for Replacement Secretarial Hours | Income | Department of Education |
| 3286   | COVID Funding for Replacement Cleaner Hours     | Income | Department of Education |
| 3287   | COVID Funding for Replacement Bus Escort Hours  | 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   | 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 |
| 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 Income                                      | Income | School Generated Income |
| 3520   | School Musical/Drama Income                     | Income | School Generated Income |
| 3530   | School Tours Income                             | Income | School Generated Income |

# Income and Expenditure Codes

| A/C No | Description                                     | Type        | Category                    |
|--------|---|-------------|-----------------------------|
| 3531   | School Swimming Income                          | Income      | School Generated Income     |
| 3535   | Student Insurance Income                        | Income      | School Generated Income     |
| 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 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 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            |
| 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            |
| 4197   | COVID Replacement Bus Escort Hours 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 |
| 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 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 |
| 4740   | Book Rental Scheme Expense                      | Expenditure | Education Other Expenditure |
| 4741   | Classroom Book 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 |
| 4850   | Student Council Expense                         | Expenditure | Education Other Expenditure |
| 4908   | Other Summer Camps Expense                      | Expenditure | Education Other Expenditure |

# Income and Expenditure Codes

| A/C No | Description   | Type        | Category                             |
|--------|---|-------------|--------------------------------------|
| 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          |
| 4930   | Pre-School Expense  | Expenditure | Education Other Expenditure          |
|        |   |             |                                      |
| 5010   | Caretaker Wages Expense                                     | Expenditure | Repairs, Maintenance & Establishment |
| 5011   | COVID Replacement Caretaker Hours 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 |
| 5111   | COVID Replacement Cleaner Hours 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 |
| 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 |
| 5710   | Sports Complex Repairs & Maintenance Expenses               | Expenditure | Repairs, Maintenance & Establishment |
| 5800   | Other Repairs and Maintenance Expense                       | Expenditure | Repairs, Maintenance & Establishment |
| 5801   | COVID Aide Grant Wages Expense                              | Expenditure | Repairs, Maintenance & Establishment |
| 5802   | COVID Capitation for PPE Grant Expense                      | Expenditure | Repairs, Maintenance & Establishment |
| 5803   | COVID Enhanced Supervision Grant Wages Expense              | Expenditure | Repairs, Maintenance & Establishment |
| 5804   | COVID Capitation for Cleaning Wages Expense                 | Expenditure | Repairs, Maintenance & Establishment |
| 5805   | COVID Capitation for Cleaning Non Wages Expense             | Expenditure | Repairs, Maintenance & Establishment |
|        |   |             |                                      |
| 6010   | Clerical Officers/Secretarial Wages Expense                 | Expenditure | Administration                       |
| 6011   | COVID Replacement Secretary Hours Expense                   | Expenditure | Administration                       |
| 6050   | Clerical Officers/Secretarial Pension Expense               | Expenditure | Administration                       |
| 6070   | Sports Complex Administrative Wages 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                       |
| 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                       |

# Income and Expenditure Codes

| A/C No | Description   | Type        | Category       |
|--------|---|-------------|----------------|
| 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 Administrative Expenses                | 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: ICT                              | 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           |
| 1425   | Capital: Covid Minor Works Fixtures, Fittings and Equipment                  | Fixed Asset       | Fixed Asset           |
| 1430   | Accumulated Depreciation: Fixtures, Fittings and Equipment                   | Fixed Asset       | Fixed Asset           |
| 1435   | Accumulated Depreciation: Covid Minor Works Fixtures, Fittings and Equipment | Fixed Asset       | Fixed Asset           |
| 1440   | Capital: Motor Vehicles  | Fixed Asset       | Fixed Asset           |
| 1450   | Accumulated Depreciation: Motor Vehicles                                     | Fixed Asset       | Fixed Asset           |
| 1460   | Capital: ICT   | Fixed Asset       | Fixed Asset           |
| 1465   | Capital: Covid Minor Works ICT   | Fixed Asset       | Fixed Asset           |
| 1470   | Accumulated Depreciation: ICT  | Fixed Asset       | Fixed Asset           |
| 1475   | Accumulated Depreciation: Covid Minor Works ICT                              | 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              |
| 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              |
| 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 Ringfenced Grants Unspent  | Current Liability | Accruals              |
| 2172   | Other Ringfenced Income 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              |

# Balance Sheet Codes

| A/C No | Description   | Type                  | Category                  |
|--------|---|-----------------------|---------------------------|
| 2184   | COVID Capitation for Additional Cleaning Grant Unspent  | Current Liability     | Accruals                  |
| 2185   | COVID Replacement Hours 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 Building Fundraising Expense                    | Capital & Reserves    | Contribution Fixed Assets |
| 3970   | Parents Contribution to Capital Building Expense        | Capital & Reserves    | Contribution Fixed Assets |
| 3990   | Patron/Trustee Contribution to Capital Building Expense | Capital & Reserves    | Contribution Fixed Assets |
| 3991   | Other State Capital Building Expense                    | Capital & Reserves    | Contribution Fixed Assets |
| 3992   | Capital Donations Building Expense                      | Capital & Reserves    | Contribution Fixed Assets |
| 3995   | Building Fund Account                                   | Capital & Reserves    | Contribution Fixed Assets |

# Nominal Groups

