

Financial Guideline P04 – 2021/2022

Update to FSSU Chart of Accounts

The purpose of this guideline is to provide information on changes to codes in the FSSU Chart of Accounts for the school year [\(Click here for the updated Chart of Accounts\)](#).

Please note, all the changes have been updated on the FSSU Monthly Reporting Template, for your convenience [\(Click here for the updated FSSU Monthly Reporting Template\)](#).

For your information, the changes are set out in the tables included in Appendix 1 of this guideline.

- **Table A:** New nominal codes that have been added to the Chart of Accounts.
- **Table B:** Nominal codes that have been removed and should no longer be used.
- **Table C:** Changes to the description of nominal codes.

The board's external accountant/auditor will use the updated Chart of Accounts when preparing the board's annual accounts for year ended 31st August 2021.

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

If you require any further information, please email primary@fssu.ie

or phone (01) 910 4020

Financial Support Services Unit

September 2021

Appendix 1: Changes to the Chart of Accounts

TABLE A: NEW NOMINAL CODES ADDED TO THE CHART OF ACCOUNTS			
Code	Description	Type	Category
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

TABLE B: NOMINAL CODES REMOVED FROM THE CHART OF ACCOUNTS**These codes should not be used**

Code	Description	Type	Category
3291	Scoileanna Lan Ghaeilge	Income	Department of Education
4194	July Provision Expense	Expenditure	Education Salary
4926	Other Educational Wages Expense	Expenditure	Education Other Expenditure
6860	Canteen Expense	Expenditure	Administration

TABLE C: CHANGES TO DESCRIPTION OF NOMINAL CODES

Code	Existing Description	Change Description to:
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 Depreciation: ICT

Treoirlíne Airgeadais P04 - 2021/2022

Nuashonrú ar Chairt Chuntas FSSU

Is é cuspóir na treoirlíne seo faisnéis faoi na hathruithe ar chóid i gCairt Chuntas FSSU don scoilbhliain a chur ar fáil ([Clliceáil anseo chun an Chairt Chuntas nuashonraithe a fheiceáil](#)).

Tabhair do d'aire, tá na hathruithe go léir nuashonraithe ar Theimpléad Tuairiscithe Míósúil FSSU, mar áis duit ([Clliceáil anseo chun an Teimpléad Tuairiscithe Míósúil a fheiceáil](#)).

Mar eolas duit, tá na hathruithe leagtha amach sna táblaí in Aguisín 1 a ghabhann leis an treoirlíne seo.

- **Tábla A:** Cóid ainmniúla nua atá curtha leis an gCairt Chuntas.
- **Tábla B:** Cóid ainmniúla atá bainte agus nár chóir a úsáid a thuilleadh.
- **Tábla C:** Athruithe ar an gcur síos ar chóid ainmniúla.

Úsáidfidh iniúcháir/cuntasóir seachtrach an bhoird an Chairt Chuntas nuashonraithe nuair a bheidh cuntais bhliantúla bhord na scoile á n-ullmhú don bhliain dar críoch 31 Lúnasa 2021.

Ba cheart do scoileanna a úsáideann pacáiste bogearraí cuntasáíochta amhail Sage50 nó Surf Accounts a leabhrán úsáideora nó a soláthraí bogearraí a cheadú chun teoracha a fháil faoi na athruithe sin a dhéanamh.

**Má bhíonn aon eolas breise uait, ná bíodh drogall ort r-phost a chur chuig
primary@fssu.ie**

nó cuir glao ar (01) 910 4020

An tAonad um Sheirbhísí Tacaíochta Airgeadais

Meán Fómhair 2021

Aguisín 1: Athruithe ar an gCairt Chuntas

TÁBLA A: CÓID NUA A CUIREADH LEIS AN gCAIRT CHUNTAS			
Cód	Cur Síos	Cineál	Catagóir
3225	Amúchadh Deontas Trealamh RO	Ioncam	An Roinn Oideachais
3226	Amúchadh Deontas TFC RO	Ioncam	An Roinn Oideachais
3227	Amúchadh Deontas Eile RO	Ioncam	An Roinn Oideachais
3395	Ioncam le haghaidh Ábhair Phraiticiúla	Ioncam	Ioncam a Ghineann an Scoil
3460	Ioncam le haghaidh Treoir Ghairme	Ioncam	Ioncam a Ghineann an Scoil
3545	Ioncam ó Champaí Samhraidh	Ioncam	Ioncam a Ghineann an Scoil
4181	Costais Thuarastail an Cheaintín	Caiteachas	Tuarastal Oideachais
4191	Costais Tuarastail Campaí Samhraidh	Caiteachas	Tuarastal Oideachais
4198	Costais Tuarastail Oideachais Eile	Caiteachas	Tuarastal Oideachais
4199	Costais Tuarastail Maoinithe ag FSS	Caiteachas	Tuarastal Oideachais
4420	Costais Cothabhála & Tacaíochta Ríomhaireachta	Caiteachas	Caiteachas Eile Oideachais
4635	Costais i leith Folláine Mac Léinn	Caiteachas	Caiteachas Eile Oideachais
4908	Costais Eile Campaí Samhraidh	Caiteachas	Caiteachas Eile Oideachais
4909	Costais Sholáthar Eile Samhraidh	Caiteachas	Caiteachas Eile Oideachais
4915	Costais Eile Ceaintín	Caiteachas	Caiteachas Eile Oideachais
4927	Costais Ealaíon agus Ceardaíochta Scoile	Caiteachas	Caiteachas Eile Oideachais
4928	Costais Eile FSS	Caiteachas	Caiteachas Eile Oideachais
5175	Costais Ghlantacháin agus Sláintíochta Eile	Caiteachas	Deisiúcháin, Cothabháil & Bunú
5611	Costais Rátaí Uisce	Caiteachas	Deisiúcháin, Cothabháil & Bunú
6070	Costais Phá Riaracháin an Ionaid Spóirt	Caiteachas	Riarachán
6870	Costais Riaracháin an Ionaid Spóirt	Caiteachas	Riarachán
2240	Cuntas Rialaithe Cuntas Coigiltis Scoir Pearsanta	Dliteanas Reatha	Fabhruithe
3905	Ioncam ó Dheontas Caipitil le haghaidh Mion-Oibreacha Covid	Caipiteal & Cúlchistí	Ranníocaíocht i leith Sócmhainní Seasta
3907	Ioncam ó Shíntiúis Caipitiúla	Caipiteal & Cúlchistí	Ranníocaíocht i leith Sócmhainní Seasta
3941	Costais Chaipitil maidir le Mion-Oibreacha Covid	Caipiteal & Cúlchistí	Ranníocaíocht i leith Sócmhainní Seasta
3992	Síntiúis Caipitiúla i leith Costais Foirgníochta	Caipiteal & Cúlchistí	Ranníocaíocht i leith Sócmhainní Seasta

TÁBLA B: CÓID A BAINNEADH ÓN gCAIRT CHUNTAS			
Níor cheart na cóid seo a úsáid			
Cód	Cur Síos	Cineál	Catagóir
3291	Scoileanna Lán-Ghaeilge	Ioncam	An Roinn Oideachais
4194	Costas Soláthair Iúil	Caiteachas	Tuarastal Oideachais
4926	Costais Eile i leith Pá Oideachais	Caiteachas	Caiteachas Eile Oideachais
6860	Costais an Cheaintín	Caiteachas	Riarachán

TÁBLA C: ATHRUITHE AR AN gCUR SÍOS AR CHÓID AINMNIÚLA

Cód	Cur síos Reatha	Athraigh an Cur Síos go:
1460	Caipiteal: Trealamh Ríomhaireachta	Caipiteal: TFC
1470	Dímheas Bliantúil: Trealamh Ríomhaireachta	Dímheas Bliantúil: TFC
3277	Deontas i leith Mion-Oibreacha COVID - Neamhchaipiteal	Deontas i leith Mionoibreacha COVID
3290	Ioncam Deontais Neamhchaipitil Eile ROS	Ioncam Deontais Neamhchaipitil Eile RO
3293	Deontas Soláthair Iúil	Deontas Soláthair Samhraidh
3573	Ioncam Dhamhsa Gaelaigh na Scoile	Ioncam Damhsa Scoile
3840	Amúchadh Deontas	Amúchadh Maoinithe nach bhFuarthas ón RO
4410	Ríomhairí Neamhchaipitil/Costais TFC	Costais Deontais Neamhchaipitil TFC
4912	Costais Deontais na Roinne Gnóthaí Fostaíochta agus Coimirce Sóisialaí le haghaidh Béilí Scoile	Costais Bia Béilí Scoileanna na Roinne Coimirce Sóisialaí
4914	Costas Eile Deontas ROS Neamhchaipitiúil	Costais Deontais Neamhchaipitil Eile RO
4920	Costas Dhamhsa Gaelaigh na Scoile	Costas Damhsa na Scoile
5316	Deontas i leith Mionoibreacha COVID (Costas Neamhchaipitiúil)	Costas Deontais i leith Mionoibreacha COVID
5400	Costas Slándála	Gnáthchostas Slándála
5450	Costas Árachais	Costas Árachais Ghinearálta
5610	Rátaí Uisce & Costas Bruscair	Costas Bruscair
5710	Deisiú an Ionaid Spóirt	Costas Deisiúcháin & Cothabháil an Ionaid Spóirt
6355	Costas Trealamh Ríomhaireachta (Neamhchaipiteal)	Costas Ríomhairí Oifige nach bhFuarthas Deontas TFC ina leith
3900	Ioncam ó Dheontas Tógála Caipitiúil ROS	Ioncam Deontais Foirgníochta Caipitil RO
3901	Ioncam ó Thiomsú Airgid don Chlár Caipitiúil Tógála	Ioncam ó Thiomsú Airgid do Thionscadail Chaipitiúla
3903	Ioncam ó Ranníocaíochtaí Pátrún/lontaobhaithe le Sócmhainn Sheasta	Ioncam ó Ranníocaíochtaí Pátrún/lontaobhaí le Tionscadal Caipitil
3904	Ioncam Caipitil Eile Stáit	Ioncam ó Tionscadail Chaipitil Eile Stáit
3920	Ioncam ó Dheontais Trealamh ROS	Ioncam Deontais Daingneáin, Feistis & Trealamh RO
3921	Ioncam Caipitiúil ó Dheontas TFC	Ioncam Caipitil ó Deontais TFC RO
3940	Costas Deontas Caipitiúil Tógála ROS	Costas Deontas Caipitiúil Tógála RO
3960	Costas Tiomsaithe Airgid um Thógáil Chaipitiúil	Tiomsú Airgid um Thógáil Caipitiúil
3970	Costas Ranníocaíochtaí Tuismitheoirí le Tionscadail Chaipitiúla	Costas Ranníocaíochtaí Tuismitheoirí le Tógáil Chaipitiúil
3990	Costas Ranníocaíochtaí Pátrún/lontaobhaithe le Sócmhainní Seasta	Costas Ranníocaíochtaí Pátrún/lontaobhaithe le Tógáil Caipitiúil
3991	Costas Foirgníochta Eile Stáit	Costas Foirgníochta Caipitil Eile Stáit
8060	Dímheas Bliantúil: Trealamh Ríomhaireachta	Dímheas Bliantúil: TFC