






Training Video for Clerical
Officer/Accounts Secretary

Chart of Accounts



Popular Topics

-  [Chart of Accounts](#)
-  [Sage 50](#)
-  [Surf Accounts](#)
-  [RCT & VAT](#)
-  [School Payment Solutions](#)

Current Issues

-  [Statutory Sick Leave Pay Scheme](#)
-  [Electronic Banking–Important Security Advice](#)
-  [Once-off Cost of Living Grant](#)
-  [Public Holidays 2023](#)
-  [Revision of Salaries for School Secretaries](#)

Objective of this short video on the Chart of accounts

- Definition of Chart of Accounts
- Objectives of Chart of Accounts
- Chart of Accounts in school finance
- FSSU Chart of Accounts
- Chart of Accounts into sections - Practical examples in everyday use
- Updating the FSSU Chart of accounts

Definition of Chart of Accounts

Chart of accounts

- which is often abbreviated to COA
- is the foundation of the double entry bookkeeping system.
- It is a list of all the accounts found in the nominal/general ledger and their codes
- Which is then used to code every bookkeeping transaction



Objectives of Chart of Accounts

- Organise school accounts system
- ease of recording of transactions
- Give clear insight into school accounts & finances
- Assist in the tracking of specific Grant income
- Ensure consistency in recording and reporting
- To provide confidence in comparative figures

Where does Chart of Accounts fit into School Finances?

Every school financial transaction requires a code on the Chart of Accounts

This ensures the transaction is captured in the correct school report

Main reports for the school accounts -

- Income & Expenditure Account – records all monies in and out of the school actual vs budget
- Balance Sheet - reflects the assets and liabilities of the school at a particular date

FSSU Chart of Accounts

FSSU has developed a standard chart of accounts for schools

Download the chart of accounts from our website.

FSSU Chart of Accounts			
Most up to date			
Income and Expenditure Codes			
A/C No	Description	Type	Category
3010	Capital/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 Capital PPE Grant	Income	Department of Education
3282	COVID Enhanced Supervision Grant	Income	Department of Education
3283	COVID Capital 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

Nominal Codes breakdowns in Chart of Accounts

Income & Expenditure Report

- School Income & Payments – Codes from 3000 to 3899 & 4000 to 9999

Balance Sheet

- School Assets, Liabilities & Reserves Codes from 1400 to 2999 & 3900 to 3999

School Income

Income Codes 3000 to 3899

3000 to 3294 Department of Education Grants

3295 to 3299 Other State Income

3300 to 3599 School Generated Income

3600 to 3899 Other Income

School Expenditure

Expenditure Codes 4000 to 8999

4000 to 4299 Education Wages & Salaries

4300 to 4999 Education Other

5000 to 5999 Repairs & Maintenance

6000 to 6999 Administration

7000 to 7999 Finance

8000 to 8999 Depreciation

Balance Sheet

1400 to 2999 & 3900 to 3999

1400 to 1699 Fixed Assets

1700 to 1999 Current Assets

2000 to 2699 Current Liabilities/Long Term Liabilities

2700 to 2999 & 3900-3999 Capital & Reserves

School Assets

Balance Sheet – Fixed Assets 1400 to 1699



Buildings



Furniture Fittings & Equipment



ICT

School Assets

Fixed Assets – Buildings

Buildings

Building Grant

Code 3900
DE Capital Building Grant Income

Expenditure

Code 3940
DE Capital Building Grant expense

Code 1401
Capital Land & Buildings***

*****(only if L&B is owned by BOM & only applies in a very minority of schools)**



School Assets

Fixed Assets – Fixtures, fittings & equipment

Fixtures,
Fittings &
Equipment

FF&E Grant

Expenditure

Code 3920
DE Fixtures,
Fittings &
Equipment
Grant Income

Code 1421
Capital
Fixtures,
Fittings &
Equipment



School Assets

Fixed Assets – Capital - ICT



ICT Grant

**Code 3921
DE ICT
Grant
Capital
Income**

Expenditure

**Code 1461
Capital ICT**

Unspent ICT grant balance posted to code: 2165

****ICT Non-Capital****

**ICT-
Non
Capital**



ICT Grant

Code 3230

ICT Grant

Non Capital

Expenditure

Code 4410

**ICT Grant
Non-Capital
Expense**

Unspent ICT grant balance posted to code: 2165

School Assets

Balance Sheet – Current Assets 1700 to 1999

1700 to 1799 – Debtors & Prepayments

1800 to 1899 – Bank Accounts

1900 to 1999 – Cash Accounts

School Liabilities

Balance Sheet - Current Liabilities & Long Term 2000 to 2699

**2000 to 2100 – Current Liabilities –
Creditors**

**2101 to 2599 – Current Liabilities –
Accruals**

**2600 to 2699 – Long Term Liabilities –
Term Loans**

School Capital & Reserves

Balance Sheet – Capital & Reserves 2700 to 2999 and 3900 to 3999

2700 to 2999 – Revenue Reserves

3900 to 3999 – Contribution to Fixed Assets

Updating FSSU Chart of Accounts

Update to the Chart of Accounts

- New codes added
- Codes removed
- Change of description to codes

FSSU Chart of Accounts
Most recent (April 2023)

A/C No	Description	Type	Category
3010	Capital/Non Pay Budget	Income	Department of Education
3020	DEIS Grant	Income	Department of Education
3021	Early Start Programme Materials/Equipment/Parental Involvement Grant	Income	Department of Education
3022	Early Start Programme Capital	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
3155	School Library Books Capital Grant	Income	Department of Education
3160	Book Rental Scheme Grant	Income	Department of Education
3170	Special Subject Grant	Income	Department of Education
3171	Irish and Bilingual School Grant	Income	Department of Education
3171	JCSP Grant	Income	Department of Education
3190	Transition Year Grant	Income	Department of Education
3200	Leaving Certificate Applied Grant	Income	Department of Education
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3285	COVID Funding for Replacement Cleaner Hours	Income	Department of Education
3286	COVID Funding for Replacement Bus Escort Hours	Income	Department of Education
3287	COVID Funding for Replacement Bus Escort Hours	Income	Department of Education
3288	COVID Capitation for Cleaning and PPE Grant	Income	Department of Education
3289	Once-Off Cost of Living Grant	Income	Department of Education

Quick Reference guide to updating Chart of Accounts on SAGE or SURF Accounts

Topics

Covid-19

Grants

Payroll

RCT & VAT

Sage 50

Surf Accounts

Sage Accounts for VS Schools Quick Reference Guide

Updating the Chart of Accounts

Updating Chart of Accounts for the School Year

The chart of accounts has been updated for the year ended [redacted]. A list of changes is set out in the tables included in Appendix 1 to the guideline:

[Update to the FSSU Chart of Accounts \(Revised Version\)](#)

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Outlined below are the steps on how to:

1. Creating a new nominal account.
2. Remove a nominal account.
3. Change the description on a nominal account.

1. How to create a new nominal account

See the list of new nominal accounts to be created in Table A of the guideline:

Surf Accounts for C&C Schools Quick Reference Guide

Updating the Chart of Accounts

Updating Chart of Accounts for School Year

The chart of accounts has been updated for the year ended [redacted].

A list of changes is set out in the tables included in Appendix 1 to the guideline:
[Update to the FSSU Chart of Accounts \(Revised Version\)](#)

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Outlined below are the steps on how to:

1. Creating a new nominal account.
2. Remove a nominal account.
3. Change the description on a nominal account.

1. How to create a new nominal account

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Thank you for taking the time to view this video.

If you have any specific requests in regard to topics you would like to see covered please do not hesitate to contact us.

