

Update to FSSU Chart of Accounts – applicable from September 1st 2023 (Revised Version - September 2023)

1. Introduction

The chart of accounts has been updated for the new school year from September 1st 2023 to August 31st 2024. 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.

All changes made to the chart of accounts for the year from September 1st 2022 to 31st of August 2023 can be found [here](#).

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 31st August 2024. 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 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.

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20th September 2023

Appendix 1: Changes to the Chart of Accounts

TABLE A: NEW CODES ADDED TO THE CHART OF ACCOUNTS				
Code	Description	Type	Category	Comment
3151	Primary Free Schoolbook Grant	Income	Department of Education	These codes are not currently applicable to post primary schools.
3152	Primary Free Schoolbook Admin Grant	Income	Department of Education	
4113	Primary Free Schoolbook Admin Salaries Expense	Expenditure	Education Salary	
4731	Primary Free Schoolbook Grant Expense	Expenditure	Education Other Expenditure	

Nuashonrú ar Chairt na gCuntas FSSU – infheidhme ón 1 Meán Fómhair 2023 (Leagan Athbhreithnithe - Meán Fómhair 2023)

1. Réamhrá

Tá cairt na gcuntas nuashonraithe don scoilbhliain nua ón 1 Meán Fómhair 2023 go dtí an 31 Lúnasa 2024. Tá cairt na gcuntas ar fáil ar shuíomh gréasáin FSSU, [cliceáil anseo](#). Tá liosta athruithe leagtha amach sna táblaí in Aguisín 1 a ghabhann leis an treoirlíne seo.

➤ **Tábla A:** Cuntais ainmniúla nua curtha le cairt na gcuntas.

Na hathruithe ar fad a rinneadh ar chairt na gcuntas don bhliain ón 1 Meán Fómhair 2022 go dtí an 31 Lúnasa 2023, is féidir teacht orthu anseo.

Tá sé tábhachtach go ndéantar cairt chuntas na scoile a ailíniú le Cairt Chuntas FSSU agus nach n-athainmnítear nó nach n-úsáidtear na cóid seo chun críocha eile.

Úsáidfídh cuntasóir/iniúcháir seachtrach na scoile cairt athbhreithnithe na gcuntas nuair a bheidh cuntais bhliantúla na scoile don bhliain dar críoch 31 Lúnasa 2024 á n-ullmhú. Tá tairseach aighneachta ar líne an FSSU do chuntasóirí chun cuntais na scoile a chomhdú a bheidh ailínithe le cairt athbhreithnithe na gcuntas. Dá bhrí sin, moltar duit liosta reatha na gcód ainmniúil i bpacáiste cuntas do scoile a chur i gcomparáid le cairt na gcuntas athbhreithnithe lena chinntiú go bhfuil siad ailínithe le chéile.

Scoileanna Pobail agus Cuimsitheacha - [Cliceáil anseo chun treoir a fháil ar conas Cairt na gCuntas ar Surf Accounts a nuashonrú.](#)

Meánscoileanna Deonacha - [Cliceáil anseo chun treoir a fháil maidir le conas Cairt na gCuntas ar Sage Accounts a nuashonrú.](#)

Déan teagmháil leis an FSSU le do thoil má tá tuilleadh treorach agus tacaíochta uait maidir le hailíniú chairt na gcuntas.

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An 20 Meán Fómhair 2023

Aguisín 1: Athruithe ar Chairt na gCuntas

TÁBLA A: CÓDANNA NUA A CUIREADH LE CAIRT NA gCUNTAS				
Cód	Cur Síos	Cineál	Catagóir	Tagairt
3151	Deontas na Leabhar Bunscoile in Aisce	Ioncam	An Roinn Oideachais	Ní bhaineann na cóid seo leis an gcuid is mó de bhunscoileanna faoi láthair.
3152	Deontas Riaracháin Leabhair Shaor in Aisce Bunscoile	Ioncam	An Roinn Oideachais	
4113	Costas Tuarastail Riaracháin Leabhair Shaor in Aisce Bunscoile	Caiteachas	Tuarastal Oideachais	
4731	Costas Deontais Leabhar Bunscoile in Aisce	Caiteachas	Caiteachas Oideachais Eile	