

Suggested use of COA categories

Q. What category should I use for revenue payments?

A. First identify what the payment is for. A. Payroll Taxes, B. VAT, C. RCT deduction.

A. If it is **payroll taxes** payment i.e. PAYE/PRSI, USC, then it must be categorised as a wages expense. Break down the payment into the relevant categories such as:

4110	Substitute Teachers Expense	Expenditure	Education Salary
4111	Privately Paid Teachers Expense	Expenditure	Education Salary
5010	Caretaker Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5110	Cleaners Wages Expense	Expenditure	Repairs, Maintenance & Establishment
6010	Clerical Officers/Secretarial Wages Expense	Expenditure	Administration

or

If you do not have the information to make the breakdown, then post all revenue PAYE/PRSI, USC payments to:

4198	Other Educational Salaries Expense	Expenditure	Education Salary
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Be sure to inform your external accountant that this is how you are dealing with such payments and provide access to your payroll package for them to run the relevant reports.

B. If it is for **VAT** then use the same category you used when paying the contractor. This keeps the whole cost of the job in one place.

C. If it is an **RCT deduction** payment, then use the same category you used when paying the contractor. This keeps the whole cost of the job in one place. E.g.

5310	Repairs to Buildings and Grounds Expense	Expenditure	Repairs, Maintenance & Establishment
5315	Minor Works Grant (Non Capital) Expense	Expenditure	Repairs, Maintenance & Establishment
3940	DE Capital Building Grant Expense	Capital & Reserves	Contribution Fixed Assets

Q. What category should I use for a Capital building project, i.e. new school, extension, major repair/refurbishment?

A. Use:

3900	DE Capital Building Grant Income	Capital & Reserves	Contribution Fixed Assets
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3940	DE Capital Building Grant Expense	Capital & Reserves	Contribution Fixed Assets
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Q. What category should I use for Summer Works Grant?

A. Use:

3900	DE Capital Building Grant Income	Capital & Reserves	Contribution Fixed Assets
3940	DE Capital Building Grant Expense	Capital & Reserves	Contribution Fixed Assets

Q. What Category should I use for Emergency Works Grant?

A. Use:

3900	DE Capital Building Grant Income	Capital & Reserves	Contribution Fixed Assets
3940	DE Capital Building Grant Expense	Capital & Reserves	Contribution Fixed Assets

Q. What category should I use for Department funded building works, extensions, new builds etc.

A. Use:

3900	DE Capital Building Grant Income	Capital & Reserves	Contribution Fixed Assets
3940	DE Capital Building Grant Expense	Capital & Reserves	Contribution Fixed Assets

Q. When should I use the categories transfer in and transfer out.

A. These categories should be used when moving money between school bank accounts. They should not be used when receiving or paying money to/from third parties.

e.g. Department of Education gives a school a grant for an extension. This is paid into the main account and then transferred to a building account.

Money received is recorded against the relevant category:

Main Acc	10 September 2023	Grant for Extension	DE Capital Building Grant Income	350,000.00
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Money transferred is recorded as a 'transfer out' of the Main account:

Main Acc	15 September 2023	transfer to building account	Transfer Out		350,000.00
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And a 'transfer in' to the Building account:

Main Acc	10 September 2023	Grant for Extension	DE Capital Building Grant Income		350,000.00
Building Acc	15 September 2023	transfer from Main Account	Transfer In		350,000.00

Note also; the bank transfers section of the Bank Summary Page should always come to zero

Bank Transfers		€350,000.00	€350,000.00	€0.00
Misc		€0.00	€0.00	€0.00

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Q. How do I differentiate between grant funded and non grant funded ICT expense categories?

A. The ICT grant may only be spent according to the directions of the circular: [Link to circular here](#)
This usually means it must have direct teaching/learning relevance. Use categories:

4410	ICT Grant Expense	Expenditure	Education Other Expenditure
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Any computer expenditure not directly related to teaching/learning, e.g. annual maintenance contracts, office computer requirements, etc should be categorised as:

6355	Non-ICT_Grant Funded Office Computers Expense	Expenditure	Administration
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Q. What category can I use for school resources' expenses?

A. In the future it is possible that all classroom resources may be covered by the Free Books Scheme. In the meantime, there are a number of categories you can select when recording items for classroom/educational items expenses. See suggestions below.

Nominal code	Category Description	Type	examples
4310	Teaching Aids Expense	Expenditure	Posters, maps, student calculators etc
4315	Student Photocopying Expenses	Expenditure	Photocopying of classroom resources

4330	Religion/Ethos Expense	Expenditure	Booklets, badges, ribbon, decorations, etc
4610	Learning Support Expense	Expenditure	Educational games, etc
4641	School Library Books Capital Grant Expense	Expenditure	Library books/resources
4741	Classroom Book Expense	Expenditure	Expenses not covered by the Free book scheme grant
4760	School Yearbook/Journal Expense	Expenditure	Journals, yearbooks, annuals
4770	Trophies and Prizes Expense	Expenditure	Trophies, prizes,
4910	Other Educational Expense	Expenditure	Expenses not categorised elsewhere, e.g. Educational psychologist ???
4927	School Arts and Crafts Expense	Expenditure	Arts and Crafts expenses not covered by the Free Book Scheme grant

Q. What can I use the category Minor Works Grant expense for?

A. Minor Works Grant (link) must be spent on the physical infrastructure of the school or on items of furniture and equipment for educational use including IT related equipment.

Suggested use of the grant includes:

Repairs and renovations not covered by Summer Works Grant or Emergency Works Grant which may include:

replacing windows,

repainting, redecorating,

repairs to electrical or mechanical items.

purchase of blinds, curtains and floor covering

standard furniture e.g., tables, chairs, bookshelves etc.

purchase of PE equipment

purchase of IT related equipment such as computers and photocopiers

purchase of lawnmowers and power cleaning equipment, hoovers and floor polishers.

repair of storm damage to roof; replacement of dislodged tiles or slates

reglazing of broken windowpanes

painting of school building

installation of fire detection and alarm system

installation or repair of central heating boiler

Note: this grant may not be used for utility bills or wages.

Q. How do I use the fundraising categories?

A. Every board should draw up its own fundraising policy. We have information to help with this on our website

Link to Further Guidance on fundraising and Sample Fundraising from the Public Policy.

[Fundraising-Further-Guidance.pdf \(fssu.ie\)](#)

[Sample-Fundraising-from-Public-Policy.docx \(live.com\)](#)

We recommend that you use the chart of accounts codes as follows:

(Insert table Fundraising Income and Expenditure Chart of Accounts Nominal Codes Explained.)

[Fundraising-Income-and-Expenditure-Chart-of-Accounts-Nominal-Codes-Explained.pdf \(fssu.ie\)](#)

Q. What category should I use if the grant I receive from the Department of Education is not listed in the chart of accounts?

A. When you receive a grant from the Department of Education which is not listed in the chart of accounts, please use:

3290	Other Non Capital DE Grant Income	Income	Department of Education Income
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And

4914	Other Non Capital DE Grants Expense	Expenditure	Education Other Expenditure
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These categories are also to be used when a new Department Grant is issued mid-year as it is not possible to update the chart of accounts until the new school year.

Q. What category should I choose for a grant received from another state body?

A. If you receive a grant from another state body such as The Arts Council, SEAI grant, cross border funding, county council grant, payments for use of school during elections, you can use

3299	Other State Funding	Income	Other State Income
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You can then put the expenditure to whatever category you spend the money on and note in the description where the funding was received from.

Alternatively, when the money is given for a specific purpose you could use

3851	Designated Income (Non Capital)	Income	Other Income
4918	Designated Expenditure (Non Capital)	Expenditure	Education Other Expenditure

Be sure to put note re source of funds in the description of both income and expenditure.

If the money is received for a capital item then use:

3904	Other State Capital Projects Income	Capital & Reserves	Contribution Fixed Assets
3991	Other State Capital Building Expense	Capital & Reserves	Contribution Fixed Assets

Example: county council provides money for an access ramp.

Q. What category should I use for school activity not listed in Chart of Accounts?

A. If the activity or income stream is not specifically listed in the chart of accounts, e.g. gymnastics,??, then you can use:

3570	Other School Generated Income	Income	School Generated Income
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And post the related expense to:

4910	Other Educational Expense	Expenditure	Education Other Expenditure
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Q. What category should I use for funding for new ASD Unit including fixtures and fitting?

A. If you receive a single grant for the building works and fit out, put all income and expenditure to:

3900	DE Capital Building Grant Income	Capital & Reserves	Contribution Fixed Assets
3940	DE Capital Building Grant Expense	Capital & Reserves	Contribution Fixed Assets

Or

If you receive a separate grant for the fit out and equipping of the space, then you can use:

3920	DE Fixtures, Fittings & Equipment Grant Income	Capital & Reserves	Contribution Fixed Assets
3925	DE Fixtures, Fittings & Equipment	Capital & Reserves	Contribution Fixed Assets

Q. What category should I use for payments to Architects, Engineers, Surveyors etc.

A. If the expense is covered by a specific grant then post the expense to the relevant grant e.g.

3900	DE Capital Building Grant Income	Capital & Reserves	Contribution Fixed Assets
3940	DE Capital Building Grant Expense	Capital & Reserves	Contribution Fixed Assets

However, if the school is covering the cost of Architect, Engineer or surveyor out of their own funds then use :

5800	Other Repairs and Maintenance Expense	Expenditure	Repairs, Maintenance & Establishment
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NOTE: payments to Architect, Engineers, Surveyors, Solicitors are not subject to RCT.

Q. What categories can I use for expenses relating to DEIS grant?

A. As the Deis grant has such wide application, there is no specific DEIS grant expense category. Instead, choose a category suitable for what the money was spent on and put the word 'DEIS' within the description. It is possible to run reports based on description as well as category.

Where the payment relates to a Home School Liaison expense, use the category:

4810	Home School Liaison Expense	Expenditure	Education Other Expenditure
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Q. What category should I use for refunds?

A. A refund should be posted to the category it relates to. It should not be shown as additional income or expense. See below for examples.

E.g. A parent contributes to a school tour which does not go ahead

Original income is recorded as below:

Bank 1	01 September 2022	Tour to Fota	School Tours Income		50.00
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Refund is shown in receipts also:

Bank 1	10 October 2022	refund of Fota Tour money	School Tours Income	-	50.00
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This keeps the cost of school tours accurate.

Receipts Report				Main Menu	Print Report
Category	Date	Description	Sum of Amount		
School Tours Income	01 September 2022	Tour to Fota	50.00		
	01 September 2022	Tour to Killarney	30.00		
	01 September 2022	Tour to Tramore	40.00		
	01 September 2022	Tour to Dublin Zoo	60.00		
	10 October 2022	refund of Fota Tour money	-50.00		
School Tours Income Total			130.00		
Grand Total			130.00		

Similarly

If the school has a payment refunded, both the original payment and the refund are record in payments. E.g. A school pays twice for the same item or receives a refund for any reason.

Original payments record as below:

Bank 1	01 April 2023	Hoover bags	Cleaning Materials Expense	500201	35.00
Bank 1	26 April 2023	Hoover bags	Cleaning Materials Expense	500229	35.00

Refund recorded in payments also:

Bank 1	10 July 2023	refund of duplicate payment for hoover bags	Cleaning Materials Expense		- 35.00
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This keeps the cost of cleaning material correct.

Payments Report				Main Menu	Print Report
Category	Date	Description	Sum of Amount		
Cleaning Materials Expense	01 April 2023	Hoover bags	35.00		
	26 April 2023	Hoover bags	35.00		
	10 July 2023	refund of duplicate payment for hoover bags	-35.00		
Cleaning Materials Expense Total			35.00		
Grand Total			35.00		

Q. What categories should I use for Licences (TV, MLRO, etc) IPPN membership and annual subscriptions?

A. We suggest you use:

6700	Annual Subscriptions Expense	Expenditure	Administration
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Q. Where should I record the Free book scheme grants and expenditure in 22/23 Monthly Reporting Template?

A. Free Primary school book grant income and expenses in 2022-2023 school year should be recorded as:

3290	Other Non Capital DE Grant Income	Income	Department of Education Income
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And

4914	Other Non Capital DE Grants Expense	Expenditure	Education Other Expenditure
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The related administration grant income and expenditure in 2022-2023 school year should be recorded as:

3290	Other Non Capital DE Grant Income	Income	Department of Education Income
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And

4198	Other Educational Salaries Expense	Expenditure	Education Salary
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Q. What category should I use when reimbursing teachers for expenses?

A. When reimbursing teachers or others, please categorise the spending according to what is purchased. Some examples are:

4310	Teaching Aids Expense	Expenditure	Education Other Expenditure
4330	Religion/Ethos Expense	Expenditure	Education Other Expenditure
4650	Physical Education Expense	Expenditure	Education Other Expenditure
4670	Games (excl. travel) Expense	Expenditure	Education Other Expenditure
4710	School Tours Expense	Expenditure	Education Other Expenditure
4927	School Arts and Crafts Expense	Expenditure	Education Other Expenditure
6500	Travel and Subsistence Expense	Expenditure	Administration

Q. When should I use

3550	Reimbursable Income	Income	School Generated Income
7800	Reimbursable Expenses	Expenditure	Financial

A. See answer to **Q. What category should I use when reimbursing teachers for classroom expenses?** Also, check if fundraising categories would be more appropriate. ([Fundraising-Income-and-Expenditure-Chart-of-Accounts-Nominal-Codes-Explained.pdf \(fssu.ie\)](#)) If no other suitable category is available for money received and paid out in a short period, then use the reimbursable income and expense option.