

# Update to FSSU Chart of Accounts – Applicable from September 1<sup>st</sup> 2024

## 1. Introduction

The chart of accounts has been updated for the new school year from September 1<sup>st</sup> 2024 to August 31<sup>st</sup> 2025. 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.

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

- **Table A:** New nominal accounts added to the chart of accounts.
- **Table B:** Nominal accounts that should no longer be used in the chart of accounts.
- **Table C:** Change of description to the nominal accounts.

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 the year ended 31<sup>st</sup> August 2025. 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.

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

## 2. Further information or clarification

Please contact the FSSU if you require further guidance or support on the alignment of the chart of accounts.

Tel: 01-910 4020  
[primary@fssu.ie](mailto:primary@fssu.ie)

9<sup>th</sup> September 2024

**Appendix 1**  
**Changes to the Chart of Accounts**

| <b>TABLE A</b>                                  |  |                   |                             |  |
|---|--|-------------------|-----------------------------|--|
| <b>NEW CODES ADDED TO THE CHART OF ACCOUNTS</b> |  |                   |                             |  |
| <b>Code</b>                                     | <b>Description</b>                             | <b>Type</b>       | <b>Category</b>             | <b>Comment</b>   |
| 3511  | Bus Hire Other Income                          | Income            | School Generated Income     | 3511 is to be used for income collected for buses except from the games/sports buses. Existing code 3510 Bus Income is renamed to Bus Hire for Games Income. |
| 4929  | Other State Funding Expense                    | Expenditure       | Education Other Expenditure | To be used to account for the expenditure of income received from other state bodies and accounted for in code 3299 Other State Funding.                     |
| 2173  | Other Capital Ringfenced Grants/Income Unspent | Current Liability | Accruals                    | To be used to account for unspent capital grants or other income, for example building grants, furniture grants unspent, fundraising for a building project. |

**TABLE B  
NOMINAL ACCOUNTS THAT SHOULD NO LONGER BE USED IN THE CHART OF ACCOUNTS**

| <b>Code</b> | <b>Description</b>  | <b>Type</b> | <b>Category</b>                      |
|-------------|---|-------------|--------------------------------------|
| 3160        | Book Rental Scheme Grant  | Income      | Department of Education              |
| 3280        | COVID Aide Grant  | Income      | Department of Education              |
| 3282        | COVID Enhanced Supervision 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              |
| 3288        | COVID Capitation for Cleaning and PPE Grant                     | Income      | Department of Education              |
| 4197        | COVID Replacement Bus Escort Hours Expense                      | Expenditure | Education Salary                     |
| 5011        | COVID Replacement Caretaker Hours Expense                       | Expenditure | Repairs, Maintenance & Establishment |
| 5111        | COVID Replacement Cleaner Hours Expense                         | Expenditure | Repairs, Maintenance & Establishment |
| 5801        | COVID Aide Grant Wages 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 |
| 5806        | COVID Capitation for Cleaning (Non-Wages) and PPE Grant Expense | Expenditure | Repairs, Maintenance & Establishment |
| 6011        | COVID Replacement Secretary Hours Expense                       | Expenditure | Administration                       |

**TABLE C**  
**CHANGE OF DESCRIPTION TO THE NOMINAL ACCOUNT**

| Code | Existing Description                           | Change Description to:                      |
|------|--|---|
| 3150 | Book Grant Income                              | Book Grant Senior Cycle Income              |
| 3151 | Primary Free Schoolbook Grant Income           | Free Schoolbook Grant                       |
| 3152 | Primary Free Schoolbook Grant Admin Grant      | Free Schoolbook Admin Grant                 |
| 3296 | DEASP School Meals Grant                       | DSP School Meals Grant                      |
| 3335 | Classroom Books Income                         | Classroom Books/Resources Income            |
| 3510 | Bus Income                                     | Bus Hire for Games Income                   |
| 3580 | Discounts Given                                | Discounts/Rebates                           |
| 4113 | Primary Free Schoolbook Admin Salaries Expense | Free Schoolbook Admin Salaries Expense      |
| 4671 | Travel Games Expense                           | Bus Hire for Games Expense                  |
| 4690 | Bus Hire Expenses                              | Bus Hire Other Expense                      |
| 4730 | Book Grant Expense                             | Book Grant Senior Cycle Expense             |
| 4731 | Primary Free Schoolbook Grant Expense          | Free Schoolbook Grant Expense               |
| 4741 | Classroom Book Expense                         | Classroom Books/Resources Expense           |
| 1803 | DEASP School Meal Bank Account                 | DSP School Meal Bank Account                |
| 2171 | Other Ringfenced Grants Unspent                | Other Non-Capital Ringfenced Grants Unspent |
| 2172 | Other Ringfenced Income Unspent                | Other Non-Capital Ringfenced Income Unspent |

# Nuashonrú ar Chairt na gCuntas FSSU – Infheidhme ón 1 Meán Fómhair 2024

## 1. Réamhrá

Nuashonraíodh cairt na gcuntas don scoilbhliain nua ón 1 Meán Fómhair 2024 go dtí an 31 Lúnasa 2025. Tá cairt na gcuntas ar fáil ar shuíomh gréasáin FSSU, [cliceáil anseo](#). Tá liosta de na hathruithe leagtha amach sna táblaí in Aguisín 1 a ghabhann leis an treoirlíne seo.

Tabhair do d'aire go bhfuil na hathruithe go léir nuashonraithe i dTeimpléad Tuairiscithe Míosúil FSSU mar áis duit, [cliceáil anseo](#).

- **Tábla A:** Cuntais ainmniúla nua curtha le cairt na gcuntas.
- **Tábla B:** Is iad seo a leanas na cóid ar cheart iad a úsáid igcairt na gcuntas.
- **Tábla C:** Athrú ar thuairisc ar na cuntais ainmniúla.

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.

Úsáidfidh cuntasóir/iniúcháir seachtrach na scoile cairt athbhreithnithe na gcuntas nuair a bheidh cuntais bhliantúla na scoile don bhliain dar críoch an 31 Lúnasa 2025 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.

Ba cheart do scoileanna a úsáideann pacáiste bogearraí cuntasáíochta amhail Sage 50 nó BrightBooks a leabhrán úsáideora nó a soláthraí bogearraí a cheadú chun treoracha a fháil faoi na hathruithe sin a dhéanamh.

## 2. Chun tuilleadh eolais nó soiléiriú a fháil

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

Guthán: 01-910 4020  
[primary@fssu.ie](mailto:primary@fssu.ie)

An 9 Meán Fómhair 2024

**Aguisín 1**  
**Athruithe ar Chairt na gCuntas**

| <b>TÁBLA A</b>                                    |  |                  |                            |  |
|---|--|------------------|----------------------------|--|
| <b>CÓDANNA NUA A CUIREADH LE CAIRT NA gCUNTAS</b> |  |                  |                            |  |
| <b>Cód</b>  | <b>Cur Síos</b>  | <b>Cineál</b>    | <b>Catagóir</b>            | <b>Tagairt</b>   |
| 3511  | Ioncam Fruilithe Busanna Eile                            | Ioncam           | Ioncam a Ghineann an Scoil | Tá cód 3511 le húsáid le haghaidh ioncam a bailíodh do bhusanna, seachas na busanna go chluichí/ócáidí spóirt. Déantar an cód ioncam Busanna 3510 atá ann cheana a athainmniú 'Ioncam Fruilithe Busanna go Cluichí'. |
| 4929  | Costas Maoinithe Stáit Eile                              | Caiteachas       | Caiteachas Oideachais Eile | Le húsáid chun cuntas a thabhairt ar chaiteachas ioncain eile a fuarthas ó chomhlachtaí stáit agus a thuiriscítear faoin gcód 3299 Maoiniú Stáit Eile  |
| 2173  | Deontais Chaipitil Imfhálaithe Eile/Ioncamgan Chaitheamh | Dliteanas Reatha | Fabhruithe                 | Le húsáid chun cuntas a thabhairt ar dheontais chaipitil nó ioncam eile gan chaitheamh, mar shampla deontais tógála, deontais troscán gan chaitheamh, tiomsú airgid do thionscadal tógála.                           |

**TÁBLA B**  
**CUNTAIS AINMNIÚLA NÁR CHÓIR IAD A ÚSÁID I gCAIRT na gCUNTAS A THUILLEADH**

| <b>Cód</b> | <b>Cur Síos</b>   | <b>Cineál</b> | <b>Catagóir</b>                   |
|------------|---|---------------|-----------------------------------|
| 3160       | Deontas Scéim na Leabhar ar Cíos  | Ioncam        | An Roinn Oideachais               |
| 3280       | Deontas Chúntóir COVID  | Ioncam        | An Roinn Oideachais               |
| 3282       | Deontas Mhaoirseacht Fheabhsaithe COVID   | Ioncam        | An Roinn Oideachais               |
| 3284       | Maoiniú COVID le haghaidh Uaireanta Feighlí Ionaid  | Ioncam        | An Roinn Oideachais               |
| 3285       | Maoiniú COVID le haghaidh Uaireanta Rúnaí Ionaid  | Ioncam        | An Roinn Oideachais               |
| 3286       | Maoiniú COVID le haghaidh Uaireanta Glantóra Ionaid   | Ioncam        | An Roinn Oideachais               |
| 3287       | Maoiniú COVID le haghaidh Uaireanta Tionlacaí Ionaid Bus  | Ioncam        | An Roinn Oideachais               |
| 3288       | Deontas Caipitíochta COVID le haghaidh Glantacháin agus Trealamh Cosanta Pearsanta                                | Ioncam        | An Roinn Oideachais               |
| 4197       | Costas Uaireanta Coimhdeachta Bus Athsholáthair COVID   | Caiteachas    | Tuarastal Oideachais              |
| 5011       | Maoiniú COVID le haghaidh Caiteachas maidir le hUaireanta Feighlí Ionaid  | Caiteachas    | Deisiúcháin, Cothabháil agus Bunú |
| 5111       | Maoiniú COVID le haghaidh Caiteachas maidir le hUaireanta Glantóra Ionaid   | Caiteachas    | Deisiúcháin, Cothabháil agus Bunú |
| 5801       | Costas Pá faoin Deontas do Chúntóir COVID   | Caiteachas    | Deisiúcháin, Cothabháil agus Bunú |
| 5803       | Costas Pá ón Deontas Mhaoirseacht Fheabhsaithe COVID  | Caiteachas    | Deisiúcháin, Cothabháil agus Bunú |
| 5804       | Deontas Caipitíochta COVID le haghaidh Chostas Pá Glantacháin   | Caiteachas    | Deisiúcháin, Cothabháil agus Bunú |
| 5806       | Deontas Caipitíochta COVID le haghaidh Glantacháin (Nach mbaineann le pá) agus Trealaimh Cosanta Phearsanta (PPE) | Caiteachas    | Deisiúcháin, Cothabháil agus Bunú |
| 6011       | Maoiniú COVID le haghaidh Caiteachas maidir le hUaireanta Rúnaí Ionaid  | Caiteachas    | Riarachán                         |

**TÁBLA C**  
**ATHRÚ AR THUAIRISC AR AN gCUNTAS AINMNIÚIL**

| <b>Cód</b> | <b>Cur síos Reatha</b>  | <b>Athraigh an Cur Síos go:</b>                                  |
|------------|---|--|
| 3150       | Ioncam Deontais Leabhar   | Ioncam ó Dheontas Leabhar na Sraithe Sinsearaí                   |
| 3151       | Ioncam ó Dheontas na Leabhar Bunscoile in Aisce                 | Deontas na Leabhar Scoile in Aisce                               |
| 3152       | Deontas Riaracháin Dheontas na Leabhar Bunscoile in Aisce       | Deontas Riaracháin Scéim na Leabhar Bunscoile in Aisce           |
| 3296       | Deontas Béilí Scoile na Roinne Coimirce Sóisialaí               | Deontas Béilí Scoile na Roinne Coimirce Sóisialaí                |
| 3335       | Ioncam Leabhar Seomra Ranga                                     | Ioncam Leabhar/Acmhainní Seomra Ranga                            |
| 3510       | Ioncam Bus  | Ioncam Fruilithe Busanna go Cluichí                              |
| 3580       | Lascaíní Tugtha   | Lascaíní/Lacáistí  |
| 4113       | Costas Tuarastail Riaracháin Leabhair Shaor in Aisce Bunscoile  | Costas Tuarastail Riaracháin Scéim na Leabhar Bunscoile in Aisce |
| 4671       | Costas Taistil go Cluichí                                       | Costas Fruilithe Busanna go Cluichí                              |
| 4690       | Costais Fruilithe Busanna                                       | Costas Fruilithe Busanna Eile                                    |
| 4730       | Costas Deontas Leabhar  | Costas Dheontas Leabhar na Sraithe Sinsearaí                     |
| 4731       | Costas Dheontas na Leabhar Bunscoile in Aisce                   | Costas na Leabhar Scoile in Aisce                                |
| 4741       | Costas Leabhar Seomra Ranga                                     | Costas Leabhar/Acmhainní Seomra Ranga                            |
| 1803       | Cuntas Bainc Dheontas Béilí Scoile na Roinne Coimirce Sóisialaí | Cuntas Bainc Dheontas Béilí Scoile na Roinne Coimirce Sóisialaí  |
| 2171       | Deontais Imfhálaithe Eile gan Chaitheamh                        | Deontais Neamh-chaipitil Imfhálaithe Eile gan Chaitheamh         |
| 2172       | Ioncam Imfhálaithe Eile gan Chaitheamh                          | Ioncam Imfhálaithe Neamh-chaipitil Eile gan Chaitheamh           |