Update to FSSU Chart of Accounts – Applicable from September 1st 2026

1. Introduction

The chart of accounts has been updated for the new school year from September 1st 2026 to August 31st 2027. 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.
- **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 year ended 31st August 2027. The FSSU online submission portal for external accountants/auditors to file the school's annual 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 aligned.

2. Chart of Accounts Updates

- **Community & Comprehensive Schools**
  Click here for instruction on how to update the Chart of Accounts on BrightBooks.
- **Voluntary Secondary Schools**
  Click here for instruction on how to update the Chart of Accounts on Sage Accounts.

3. Further information or clarification

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

Financial Support Services Unit
Tel: 01-269 0677
info@fssu.ie

7th September 2026

Appendix 1

Changes to the Chart of Accounts

TABLE A NEW CODES ADDED TO THE CHART OF ACCOUNTS				
Code	**Description**	**Type**	**Category**	**Comment**
4540	JCSP Expense	Expenditure	Education Other Expenditure	Use for expenses associated with the Junior Certificate Schools Programme
4931	After School Study/Club Non-Wages Expense	Expenditure	Education Other Expenditure	Use for non-pay costs associated with after-school study/club

TABLE B NOMINAL ACCOUNTS THAT SHOULD NO LONGER BE USED IN THE CHART OF ACCOUNTS			
Code	**Description**	**Type**	**Category**
3289	Once-Off Cost of Living Grant	Income	Department of Education

TABLE C CHANGE OF DESCRIPTION TO THE NOMINAL ACCOUNT		
Code	**Existing Description**	**Change Description to:**
3170	Other Subjects Grant	Curriculum/Subjects Grants
3530	School Tours Income	School Tours/Trips Income
4710	School Tours Expense	School Tours/Trips Expense
3573	School Dance Income	Extracurricular Activities Income
4920	School Dance Expense	Extracurricular Activities Expense
4490	Other Subjects Expense	Curriculum/Subjects Expense
4620	Teacher Inservice and Training Expense	Inservice and Training Expense
5610	Refuse Expense	Refuse/Waste Disposal Expense
3907	Capital Donations Income	Capital Donations/Funding Income
3992	Capital Donations Land/Building Expense	Capital Donations/Funding Land/Building Expense

Nuashonrú ar Chairt na gCuntas FSSU – Infheidhme ón 1 Meán Fómhair 2026

1. **Réamhrá**

Nuashonraíodh cairt na gcuntas don scoilbhliain nua ón 1 Meán Fómhair 2026 go dtí an 31 Lúnasa 2027. 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.

- **Tábla A:** Cuntais ainmniúla nua curtha le cairt na gcuntas.
- **Tábla B:** Is iad seo a leanas cuntais ainmniúla nár cheart a úsáid a thuilleadh i gcairt na gcuntas.
- **Tábla C:** Athrú ar an tuairisc a dhéantar ar na cuntais ainmniúla.

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

Úsáidfidh cuntasóir/iniúchóir seachtrach na scoile cairt athbhreithnithe na gcuntas nuair a bheidh cuntais bhliantúla na scoile don bhliain dar críoch an 31 Lúnasa 2027 á n-ullmhú. Maidir le tairseach ar líne an FSSU do chuntasóirí/iniúchóirí seachtracha chun cuntais bhliantúla na scoile a chomhdú, tá sí 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.

2. **Cairt na gCuntas, Nuashonraithe**

➢ **Pobalscoileanna agus Scoileanna Cuimsitheacha**

Cliceáil anseo chun treoir a fháil maidir le conas Cairt na gCuntas ar BrightBooks a nuashonrú.

➢ **Meánscoileanna Deonacha**

Cliceáil anseo chun treoir a fháil maidir le conas Cairt na gCuntas ar Sage Accounts a nuashonrú.

3. **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 chairt na gcuntas.

An tAonad um Sheirbhísí Tacaíochta Airgeadais
Guthán: 01-269 0677/info@fssu.ie
An 07 Meán Fómhair 2026

Aguisín 1

Athruithe ar Chairt na gCuntas, 2026/27

TÁBLA A CÓID NUA ATÁ CURTHA LE CAIRT NA gCUNTAS				
Cód	**Cur síos**	**Cineál**	**Catagóir**	**Trácht**
4540	Costas CTSS	Caiteachas	Oideachas: Caiteachas Eile	Le húsáid le haghaidh costais a bhaineann le Clár Scoileanna an Teastais Shóisearaigh
4931	Costas Neamhphá Staidéir/Club Iarscoile	Caiteachas	Oideachas: Caiteachas Eile	Le húsáid le haghaidh costais neamhphá a bhaineann le staidéar/club iarscoile

TÁBLA B CUNTAIS AINMNIÚLA NÁR CHÓIR A ÚSÁID I gCAIRT na gCUNTAS A THUILLEADH			
Cód	**Cur síos**	**Cineál**	**Catagóir**
3289	Deontas Costas Maireachtála Aonuaire	Ioncam	An Roinn Oideachais

TÁBLA C ATHRÚ AR AN gCUR SÍOS AR AN gCUNTAS AINMNIÚIL		
Cód	**Cur Síos Reatha**	**Athraigh an Cur Síos go:**
3170	Deontas d'Ábhair Eile	Deontais Churaclaim/Ábhair
3530	Ioncam ó Thurais Scoile	Ioncam ó Thurais Scoile
4710	Costas Turas Scoile	Costas Turas Scoile
3573	Ioncam ó Dhamhsa Scoile	Ioncam ó Ghníomhaíochtaí Seach-churaclaim
4920	Costas Damhsa Scoile	Costas Gníomhaíochtaí Seach-churaclaim
4490	Costas Ábhar Eile	Costas Curaclaim/Ábhair
4620	Costas Inseirbhíse agus Oiliúna Múinteoirí	Costas Inseirbhíse agus Oiliúna
5610	Costas Bruscair	Costas Diúscartha Bruscair/Dramhaíola
3907	Ioncam ó Shíntiúis Caipitiúla	Ioncam ó Shíntiúis/Mhaoiniú Caipitil
3992	Costas a bhaineann le Síntiúis Chaipitil do Thalamh/Fhoirgneamh	Costas a bhaineann le Síntiúis/Mhaoiniú Caipitil do Thalamh/Fhoirgneamh