

Changes to the Chart of Accounts (Revised June 2022)

For the year ended 31st August 2022

TABLE A: NEW CODES ADDED TO THE CHART OF ACCOUNTS				
Code	Description	Type	Category	Explanation
3155	School Library Books Capital Grant	Income	Department of Education	Refer to Guideline 32 2021/2022 for details on this grant
4641	School Library Books Capital Grant Expense	Expenditure	Education Other Expenditure	Refer to Guideline 32 2021/2022 for details on this grant
1401	Capital: Land and Buildings Additions	Fixed Asset	Fixed Asset	A number of new nominal accounts have been added to the fixed asset section. The majority of these codes will be used by the school's external accountant when preparing the year end accounts (*). There are new nominal accounts added to allow for reporting on current year fixed asset additions. This will allow easier reporting of additions in the year to the board of management (see Codes 1401, 1421, 1426, 1441, 1461, 1471, 1481). Please ensure that all the relevant nominal accounts listed in this table are added to the accounts package before the 31st August 2022.
1402	Capital: Land and Buildings Disposals	Fixed Asset	Fixed Asset	
1411	Depreciation: Land and Buildings Current Year	Fixed Asset	Fixed Asset	
1412	Depreciation: Land and Buildings on Disposal	Fixed Asset	Fixed Asset	
1421	Capital: Fixtures, Fittings and Equipment Additions	Fixed Asset	Fixed Asset	
1422	Capital: Fixtures, Fittings and Equipment Disposals	Fixed Asset	Fixed Asset	
1426	Capital: Covid Minor Works Fixtures, Fittings and Equipment Additions	Fixed Asset	Fixed Asset	
1427	Capital: Covid Minor Works Fixtures, Fittings and Equipment Disposals	Fixed Asset	Fixed Asset	
1431	Depreciation: Fixtures, Fittings and Equipment Current Year	Fixed Asset	Fixed Asset	
1432	Depreciation: Fixtures, Fittings and Equipment Disposal	Fixed Asset	Fixed Asset	
1436	Depreciation: Covid Minor Works Fixtures, Fittings and Equipment Current Year	Fixed Asset	Fixed Asset	
1437	Depreciation: Covid Minor Works Fixtures, Fittings and Equipment Disposal	Fixed Asset	Fixed Asset	
1441	Capital: Motor Vehicles Additions	Fixed Asset	Fixed Asset	
1442	Capital: Motor Vehicles Disposals	Fixed Asset	Fixed Asset	
1451	Depreciation: Motor Vehicles Current Year	Fixed Asset	Fixed Asset	
1452	Depreciation: Motor Vehicles Disposal	Fixed Asset	Fixed Asset	

TABLE A: NEW CODES ADDED TO THE CHART OF ACCOUNTS					
Code	Description	Type	Category		Explanation
1461	Capital: ICT Additions	Fixed Asset	Fixed Asset		
1462	Capital: ICT Disposals	Fixed Asset	Fixed Asset	*	
1466	Capital: Covid Minor Works ICT Additions	Fixed Asset	Fixed Asset		
1467	Capital: Covid Minor Works ICT Disposals	Fixed Asset	Fixed Asset	*	
1471	Depreciation: ICT Current Year	Fixed Asset	Fixed Asset		
1472	Depreciation: ICT Disposal	Fixed Asset	Fixed Asset	*	
1476	Depreciation: Covid Minor Works ICT Current Year	Fixed Asset	Fixed Asset	*	
1477	Depreciation: Covid Minor Works ICT Disposals	Fixed Asset	Fixed Asset	*	
1481	Capital: Other Additions	Fixed Asset	Fixed Asset		
1482	Capital: Other Disposals	Fixed Asset	Fixed Asset	*	
1491	Accumulated Depreciation Other Current Year	Fixed Asset	Fixed Asset	*	
1492	Accumulated Depreciation Other Disposals	Fixed Asset	Fixed Asset	*	
1705	Debtors	Current Asset	Debtors & Prepayments		To be used to account for monies owed to the school at the year end, if appropriate
2161	School Library Books Capital Grant Unspent	Current Liability	Accruals		Refer to Guideline 32 2021/2022 for details on this grant
2179	Digital Divide Grant Unspent	Current Liability	Accruals		Refer to Circular 0060/2021 for details on this grant – the unspent amount of the grant at the year end should be accounted for in this code.

TABLE B: CHANGE OF DESCRIPTION TO THE NOMINAL ACCOUNT		
Code	Existing Description	Change Description to:
4640	Library Expense	Library Non Grant Funded Expense
1400	Capital Land and Buildings	Capital Land and Buildings Cost B/Fwd
1410	Depreciation: Land and Buildings	Accumulated Depreciation: Land and Buildings B/Fwd
1420	Capital: Fixtures, Fittings and Equipment	Capital: Fixtures, Fittings and Equipment Cost B/Fwd
1425	Capital: Covid Minor Works Fixtures, Fittings and Equipment	Capital: Covid Minor Works Fixtures, Fittings and Equipment Cost B/Fwd
1430	Accumulated Depreciation: Fixtures, Fittings and Equipment	Accumulated Depreciation: Fixtures, Fittings and Equipment B/Fwd
1435	Accumulated Depreciation: Covid Minor Works Fixtures, Fittings and Equipment	Accumulated Depreciation: Covid Minor Works Fixtures, Fittings and Equipment B/Fwd
1440	Capital: Motor	Capital: Motor Vehicles Cost B/Fwd
1450	Accumulated Depreciation: Motor Vehicles	Accumulated Depreciation: Motor Vehicles B/Fwd
1460	Capital: ICT Costs	Capital: ICT Cost B/Fwd
1465	Capital: Covid Minor Works ICT	Capital: Covid Minor Works ICT Cost B/Fwd
1470	Accumulated Depreciation ICT	Accumulated Depreciation: ICT Cost B/Fwd
1475	Accumulated Depreciation: Covid Minor Works ICT	Accumulated Depreciation: Covid Minor Works ICT B/Fwd
1480	Capital: Other	Capital: Other Cost B/Fwd
1490	Accumulated Depreciation Other	Accumulated Depreciation Other Cost B/Fwd

Aguisín 1: Athruithe ar Chairt na gCuntas

TÁBLA A: CÓDANNA NUA A CUIREADH LE CAIRT NA gCUNTAS					
Cód	Cur Síos	Cineál	Catagóir		Míniúchán
3155	Deontas Caipitil faoi chomhair Leabhair don Leabharlann Scoile	Ioncam	An Roinn Oideachais		Déan tagairt do Threoirlíne 32 2021/2022 le haghaidh sonraí ar an deontas seo
4641	Costas a bhaineann leis an Deontas Caipitil faoi chomhair Leabhair don Leabharlann Scoile	Caiteachas	Caiteachas Oideachais Eile		Déan tagairt do Threoirlíne 32 2021/2022 le haghaidh sonraí ar an deontas seo
1401	Caipiteal: Breiseanna Talún agus Foirgneamh	Sócmhainn Sheasta	Sócmhainn Sheasta		Cuireadh roinnt cuntas ainmniúil nua leis an rannóg sócmhainní seasta. Bainfidh cuntasóir seachtrach na scoile úsáid as formhór na gcód seo agus cuntais dheireadh na bliana á n-ullmhú (*). Cuirtear cuntais ainmniúla nua leis chun tuairisciú a dhéanamh ar bhreiseanna sócmhainní seasta na bliana reatha. Fágfaidh sé sin go mbeifear in ann breisithe sa bhliain a thuairisciú níos éasca don bhord bainistíochta (féach Cóid 1401, 1421, 1426, 1441, 1461, 1471, 1481). Cinntigh le do thoil go gcuirtear na cuntais ainmniúla go léir atá liostaithe sa tábla seo le pacáiste na gcuntas roimh an 31 Lúnasa 2021.
1402	Caipiteal: Diúscairtí Talún agus Foirgnimh	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1411	Dímheas: Talún agus Foirgnimh An Bhliain Reatha	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1412	Dímheas: Talún agus Foirgnimh ar Dhiúscairt	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1421	Caipiteal: Daingneáin, Feistis agus Trealamh - Breiseanna	Sócmhainn Sheasta	Sócmhainn Sheasta		
1422	Caipiteal: Daingneáin, Feistis agus Trealamh - Diúscairtí	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1426	Caipiteal: Daingneáin, Feistis agus Trealamh Mionobreacha Covid - Breiseanna	Sócmhainn Sheasta	Sócmhainn Sheasta		
1427	Caipiteal: Daingneáin, Feistis agus Trealamh Mionobreacha Covid - Diúscairtí	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1431	Dímheas: Daingneáin, Feistis agus Trealamh An Bhliain Reatha	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1432	Dímheas: Daingneáin, Feistis agus Trealamh - Diúscairtí	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1436	Dímheas: Daingneáin, Feistis agus Trealamh Mionobreacha Covid An Bhliain Reatha	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1437	Dímheas: Daingneáin, Feistis agus Trealamh Mionobreacha Covid - Diúscairtí	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1441	Caipiteal: Breiseanna Mótarfheithiclí	Sócmhainn Sheasta	Sócmhainn Sheasta		
1442	Caipiteal: Diúscairtí Mótarfheithiclí	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1451	Dímheas: Mótarfheithiclí An Bhliain Reatha	Sócmhainn Sheasta	Sócmhainn Sheasta	*	

TÁBLA A: CÓDANNA NUA A CUIREADH LE CAIRT NA gCUNTAS					
Cód	Cur Síos	Cineál	Catagóir		Míniúchán
1452	Dímheas: Diúscairt Mhótarfheithiclí	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1461	Caipiteal: Breiseanna TFC	Sócmhainn Sheasta	Sócmhainn Sheasta		
1462	Caipiteal: Diúscairtí TFC	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1466	Caipiteal: Breiseanna TFC Mionoibreacha Covid	Sócmhainn Sheasta	Sócmhainn Sheasta		
1467	Caipiteal: Diúscairtí TFC Mionoibreacha Covid	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1471	Dímheas: TFC An Bhliain Reatha	Sócmhainn Sheasta	Sócmhainn Sheasta		
1472	Dímheas: Diúscairt TFC	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1476	Dímheas: TFC Mionoibreacha Covid an Bhliain Reatha	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1477	Dímheas: Diúscairtí TFC Mionoibreacha Covid	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1481	Caipiteal: Breiseanna Eile	Sócmhainn Sheasta	Sócmhainn Sheasta		
1482	Caipiteal: Diúscairtí Eile	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1491	Dímheas Carntha ar Bhliain Reatha Eile	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1492	Dímheas Carntha Diúscairtí Eile	Sócmhainn Sheasta	Sócmhainn Sheasta	*	
1705	Féichiúnaithe	Sócmhainn Reatha	Fiachóirí agus Réamhíocaíochtaí		Le húsáid chun cuntas a thabhairt ar airgead atá dlite don scoil ag deireadh na bliana, más cuí
2161	Deontas Caipitil gan Chaitheamh faoi chomhair Leabhair don Leabharlann Scoile	Dliteanas Reatha	Fabhruithe		Déan tagairt do Threoirlíne 32 2021/2022 le haghaidh sonraí ar an deontas seo
2179	Deontas Deighilte Digití gan Chaitheamh	Dliteanas Reatha	Fabhruithe		Féach Ciorclán 0060/2021 le haghaidh Sonraí faoin deontas seo – ba cheart méid an deontais nár caitheadh ag deireadh na bliana a chur san áireamh sa chód seo.

TÁBLA B: ATHRÚ AR THUAIRISC AR AN gCUNTAS AINMNIÚIL		
Cód	Cur síos Reatha	Athraigh an Cur Síos go:
4640	Costas Leabharlainne	Costas Leabharlainne nach Maoinítear Deontas
1400	Caipiteal: Talamh agus Foirgnimh	Costas Caipitil Talún agus Foirgnimh - tugtha ar aghaidh
1410	Dímheas Carntha: Talamh agus Foirgnimh	Dímheas Carntha: Talún agus Foirgnimh - tugtha ar aghaidh
1420	Caipiteal: Daingneáin, Feistis agus Trealamh	Caipiteal: Costas Daingneáin, Feisteas agus Trealamh - tugtha ar aghaidh
1425	Caipiteal: Mionoibreacha COVID: Daingneáin, Feistis agus Trealamh	Caipiteal: Mionoibreacha COVID: Daingneáin, Feistis agus Trealamh - tugtha ar aghaidh
1430	Dímheas Carntha: Daingneáin, Feistis agus Trealamh	Dímheas Carntha: Daingneáin, Feistis agus Trealamh - tugtha ar aghaidh
1435	Dímheas Carntha: Mionoibreacha COVID: Daingneáin, Feistis agus Trealamh	Dímheas Carntha: Daingneáin, Feistis agus Trealamh Mionoibreacha Covid - tugtha ar aghaidh
1440	Caipiteal: Mótarfheithiclí	Caipiteal: Costas Mótarfheithiclí - tugtha ar aghaidh
1450	Dímheas Carntha: Mótarfheithiclí	Dímheas Carntha: Mótarfheithiclí - tugtha ar aghaidh
1460	Caipiteal: TFC	Caipiteal: Costais TFC - tugtha ar aghaidh
1465	Caipiteal: Mionoibreacha COVID: TFC	Caipiteal: Costais TFC Mionoibreacha Covid - tugtha ar aghaidh
1470	Dímheas Carntha: TFC	Dímheas Carntha: Costais TFC - tugtha ar aghaidh
1475	Dímheas Carntha: Mionoibreacha COVID: TFC	Dímheas Carntha: TFC Mionoibreacha Covid - tugtha ar aghaidh
1480	Caipiteal: Eile	Caipiteal: Costais Eile - tugtha ar aghaidh
1490	Dímheas Carntha Eile	Dímheas Carntha Eile - tugtha ar aghaidh