

Changes to the Chart of Accounts

Applicable from September 1st 2022 for the 2022/2023 school accounts

TABLE A: NEW CODES ADDED TO THE CHART OF ACCOUNTS			
Code	Description	Type	Category
3021	Early Start Programme Materials/Equipment/Parental Involvement Grant Income	Income	Department of Education
3022	Early Start Programme Capitation	Income	Department of Education
4311	Early Start Programme Materials/Equipment/Parental Involvement Expenses	Expenditure	Education Other Expenditure
2162	Early Start Programme Materials/Equipment/Parental Involvement Grant Unspent	Current Liability	Accruals
3171	Irish and Bilingual School Grant	Income	Department of Education
3380	Student Photocopying Income	Income	School Generated Income
4315	Student Photocopying Expenses	Expenditure	Education Other Expenditure
5553	Rent of DE Funded Sports Hall Expenses (C&C Schools only)	Expenditure	Repairs, Maintenance & Establishment
3288	COVID Capitation for Cleaning and PPE Grant	Income	Department of Education
5806	COVID Capitation for Cleaning (Non-Wages) and PPE Grant Expense	Expenditure	Repairs, Maintenance & Establishment
2186	COVID Capitation for Cleaning and PPE Grant Unspent	Current Liability	Accruals

TABLE B: CODES REMOVED FROM THE CHART OF ACCOUNTS				
Do not use these codes				
Code	Description	Type	Category	Comment
3360	Sports Complex Income	Income	School Generated Income	
5020	Caretaker Sports Complex Wages Expense	Expenditure	Repairs, Maintenance & Establishment	
5710	Sports Complex Repairs & Maintenance Expenses	Expenditure	Repairs, Maintenance & Establishment	
6070	Sports Complex Administrative Wages Expense	Expenditure	Administration	
6305	Photocopying Expenses	Expenditure	Administration	As the majority of photocopying expenditure would be classroom based, a new code was added in Educational other 4315 Student Photocopying Expenses
3281	COVID Capitation PPE Grant	Income	Department of Education	COVID Capitation PPE Grant and COVID Capitation Additional Cleaning Grant have been combined into one grant for the school year 22/23. The new nominal codes added in Table A for the COVID Capitation for Cleaning and PPE Grant should be used to record the income and expenditure for this grant for 22/23.
3283	COVID Capitation for Additional Cleaning Grant	Income	Department of Education	
5802	COVID Capitation for PPE Grant Expense	Expenditure	Repairs, Maintenance & Establishment	
5805	COVID Capitation for Cleaning (Non-Wages) Expenses	Expenditure	Repairs, Maintenance & Establishment	

TABLE C: CHANGE OF DESCRIPTION TO THE NOMINAL ACCOUNT		
Code	Existing Description	Change Description to:
6870	Sports Complex Administrative Expenses	Sports Complex DE Grant Transfer

Athruithe ar Chairt na gCuntas

TÁBLA A: CÓDANNA NUA A CUIREADH LE CAIRT NA gCUNTAS			
Cód	Cur Síos	Cineál	Catagóir
3021	Clár an Túis Luaith: Ioncam ó Dheontais Ábhar/Trealaimh/Rannpháirtíochta Tuismitheoirí	Ioncam	An Roinn Oideachais
3022	Caipitíocht Chlár an an Túis Luaith	Ioncam	An Roinn Oideachais
4311	Clár an Túis Luaith: Caiteachas ar Ábhair/Trealamh/Rannpháirtíocht Tuismitheoirí	Caiteachas	Caiteachas Oideachais Eile
2162	Clár an Túis Luaith: Deontais Ábhar/Trealaimh/Rannpháirtíochta Tuismitheoirí gan chaitheamh	Dliteanas Reatha	Fabhruithe
3171	Deontas Scoile Gaeilge agus Dátheangach	Ioncam	An Roinn Oideachais
3380	Ioncam Fótachóipeála Mac Léinn	Ioncam	Ioncam a Ghineann an Scoil
4315	Costais Fhótachóipeála Mac Léinn	Caiteachas	Caiteachas Oideachais Eile
5553	Costais Chíosa Hallaí Spórt arna Mhaoiniú ag an RO (Scoileanna Pobail agus Cuimsitheacha amháin)	Caiteachas	Deisiúcháin, Cothabháil & Bunú
3288	Deontas Caipitíochta COVID le haghaidh Glantacháin agus Trealamh Cosanta Pearsanta	Ioncam	An Roinn Oideachais
5806	Deontas Caipitíochta COVID le haghaidh na gCostas a bhaineann le Glantachán (costais nach pá iad) agus Trealamh Cosanta Pearsanta	Caiteachas	Deisiúcháin, Cothabháil & Bunú
2186	Deontas Caipitíochta COVID le haghaidh Glantacháin agus Trealamh Cosanta Pearsanta gan Chaitheamh	Dliteanas Reatha	Fabhruithe

TÁBLA B: CÓDANNA A BAINEDH Ó CHAIRT NA gCUNTAS				
Ná húsáid na cóid seo				
Cód	Cur Síos	Cineál	Catagóir	Tagairt
3360	Ioncam an Ionaid Spóirt	Ioncam	Ioncam a Ghineann an Scoil	
5020	Costas Pá Feighlí an Ionaid Spóirt	Caiteachas	Deisiúcháin, Cothabháil & Bunú	
5710	Costais Deisiúcháin agus Cothabhála an Ionaid Spóirt	Caiteachas	Deisiúcháin, Cothabháil & Bunú	
6070	Costais Phá Riaracháin an Ionaid Spóirt	Caiteachas	Riarachán	
6305	Costais fótachóipeála	Caiteachas	Riarachán	Ós rud é go mbeadh formhór an chaiteachais fótachóipeála bunaithe ar an seomra ranga, cuireadh cód nua leis in 'Oideachas Eile' 4315 Costas Fótachóipeála Mac Léinn
3281	Deontas Caipitíochta COVID le haghaidh PPE	Ioncam	An Roinn Oideachais	Tá Deontas Caipitíochta COVID le haghaidh TCP agus Deontas COVID le haghaidh Glantachán Breise curtha le chéile in aon deontas amháin don scoilbhliain 22/23. Ba cheart na cóid ainmniúla nua atá curtha leis i dTábla A le haghaidh Dheontas Caipitíochta COVID le haghaidh Glantacháin agus Trealamh Cosanta Pearsanta a úsáid chun an t-ioncam agus an caiteachas faoin deontas seo a thaifeadh sa bhliain 22/23.
3283	Deontas Caipitíochta COVID um Ghlantachán Breise	Ioncam	An Roinn Oideachais	
5802	Deontas Caipitíochta COVID le haghaidh na gCostas a bhaineann le PPE	Caiteachas	Deisiúcháin, Cothabháil agus Bunú	
5805	Deontas Caipitíochta COVID le haghaidh Costais Ghlantacháin (costais nach pá iad)	Caiteachas	Deisiúcháin, Cothabháil & Bunú	

TÁBLA C: ATHRÚ AR THUAIRISC AR AN gCUNTAS AINMNIÚIL		
Cód	Cur síos Reatha	Athraigh an Cur Síos go:
6870	Costais Riaracháin an Ionaid Spóirt	Aistriú Deontais RO an Ionaid Spóirt