

Changes to the Chart of Accounts

Applicable from September 1st 2023 for the 2023/2024 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

Athruithe ar Chairt na gCuntas

(Infheidhme ón 1 Meán Fómhair 2023)

TÁBLA A: CÓDANNA NUA A CUIREADH LE CAIRT NA gCUNTAS				
Cód	Cur Síos	Cineál	Catagóir	Tagairt
3151	Deontas na Leabhar Bunscoile in Aisce	Ioncam	An Roinn Oideachais	Ní bhaineann na cóid seo leis an gcuid is mó de bhunscoileanna faoi láthair.
3152	Deontas Riaracháin Leabhair Shaor in Aisce Bunscoile	Ioncam	An Roinn Oideachais	
4113	Costas Tuarastail Riaracháin Leabhair Shaor in Aisce Bunscoile	Caiteachas	Caiteachas Oideachais Eile	
4731	Costas Deontais Leabhar Bunscoile in Aisce	Caiteachas	Caiteachas Oideachais Eile	