

Changes to the Chart of Accounts 2025/2026

TABLE A
NEW CODES ADDED TO THE CHART OF ACCOUNTS

Code	Description	Type	Category	Comment
4200	Bus Escort Employer Pension Expense	Expenditure	Educational Salary	To be used for employer's contributions to pension scheme including but not limited to Auto-Enrolment.
4201	Other Employer Pension Expense	Expenditure	Educational Salary	To be used for employer's contributions to pension scheme including but not limited to Auto-Enrolment.
4611	Special Class Non-Capital Expense	Expenditure	Educational Other Expense	Further guidance, see Guideline 40-2024/2025.
2187	Mobile Phone Storage Solutions Grant Unspent	Current Liability	Accruals	To be used to account for unspent mobile phone storage solutions grant. For further guidance see Guideline 41 2024/2025.
2241	Auto-Enrolment Pension Control Account	Current Liability	Accruals	To be used to account for the contributions due to NAERSA (proposed start date Jan 2026).

TABLE B NOMINAL ACCOUNTS THAT SHOULD NO LONGER BE USED IN THE CHART OF ACCOUNTS			
Code	Description	Type	Category
3150	Book Grant Senior Cycle Income	Income	Department of Education
4730	Book Grant Senior Cycle Expense	Expenditure	Education Other Expenditure
2181	COVID Aide Grant Unspent	Current Liability	Accruals
2182	COVID Capitation for PPE Grant Unspent	Current Liability	Accruals
2183	COVID Enhanced Supervision Grant Unspent	Current Liability	Accruals
2184	COVID Capitation for Additional Cleaning Grant Unspent	Current Liability	Accruals
2185	COVID replacement Hours Unspent	Current Liability	Accruals

TABLE C CHANGE OF DESCRIPTION TO THE NOMINAL ACCOUNT		
Code	Existing Description	Change Description to:
3170	Special Subject Grant	Other Subjects Grant
3245	Physics/Chemistry Grant	Science Subjects Grants
3295	Department of Children and Youth Affairs Income	Department of Children (DCEDI) Grant
3300	Education Fees (Fee Paying Schools)	Education Fees (Fee Charging Schools)
3330	Book Rental Scheme Income	Book Rental Scheme Income (Fee Charging Schools)
4110	Substitute Teachers Expense	Substitute Teachers Wages Expense
4111	Privately Paid Teachers Expense	Privately Paid Teachers Wages Expense
4112	Chaplain Salaries Expense	Chaplain Wages Expense
4113	Free Schoolbook Admin Salaries Expense	Free Schoolbook Admin Wages Expense
4150	Supervision and Substitution Salaries Expense	Supervision and Substitution Wages Expense
4155	State Exam Salaries Expense	State Exam Wages Expense
4170	Adult Education Salaries Expense	Adult Education Wages Expense
4180	Sport Coach Salaries Expense	Sport Coach Wages Expense
4181	Canteen Salaries Expense	Canteen Wages Expense
4190	After School Study/Club Salaries Expense	After School Study/Club Wages Expense
4191	Summer Camps Salaries Expense	Summer Camps Wages Expense
4196	Bus Escort Salary Expense	Bus Escort Wages Expense
4198	Other Educational Salaries Expense	Other Educational Wages Expense
4199	HSE Funded Salaries Expense	HSE Funded Wages Expense
4390	Science Expense	Science Subjects Expense
4740	Book Rental Scheme Expense	Book Rental Scheme Expense (Fee charging school)
4911	Department of Children and Youth Affairs Activities Expense	Department of Children (DCEDI) Expense
5030	Caretaker Pension Expense	Caretaker Employer Pension Expense
5112	Cleaners' Pension Expense	Cleaners' Employer Pension Expense
6050	Clerical Officers/Secretarial Pension Expense	Clerical Officer/Secretarial Employer Pension Expense
2186	COVID Capitation for Cleaning and PPE Grant Unspent	COVID Capitation Grants Unspent

Athruithe ar Chairt na gCuntas

TÁBLA A CÓDANNA NUA A CUIREADH LE CAIRT NA gCUNTAS				
Cód	Cur Síos	Cineál	Catagóir	Tagairt
4200	Costas Fostóra Pinsin Coimhdire Bus	Caiteachas	Caiteachas Oideachais Eile	Le húsáid le haghaidh ranníocaíochtaí fostóra chuig scéim pinsin lena n-áirítear, ach gan a bheith teoranta dó, Clárú Uathoibríoch
4201	Costas Fostóra Eile Pinsin	Caiteachas	Caiteachas Oideachais Eile	Le húsáid le haghaidh ranníocaíochtaí fostóra chuig scéim pinsin lena n-áirítear, ach gan a bheith teoranta dó, Clárú Uathoibríoch
4611	Costas Neamhchaipitiúil Ranga Speisialta	Caiteachas	Caiteachas Oideachais Eile	Le haghaidh tuilleadh treorach, féach Treoirlíne 40-2024/2025
2187	Deontas do Spagaí Fóin Póca gan Chaitheamh	Dliteanas Reatha	Fabhruithe	Le húsáid chun cuntas a thabhairt ar dheontas réitigh stórála fón póca nár caitheadh. Le haghaidh tuilleadh treorach, féach Treoirlíne 41-2024/2025
2241	Cuntas Rialaithe Pinsin Uathchláraithe	Dliteanas Reatha	Fabhruithe	Le húsáid chun cuntas a thabhairt ar na ranníocaíochtaí atá dlite do NAERSA (dáta tosaithe molta Eanáir 2026)

TÁBLA B CUNTAIS AINMNIÚLA NÁR CHÓIR IAD A ÚSÁID I gCAIRT na gCUNTAS A THUILLEADH			
Cód	Cur Síos	Cineál	Catagóir
3150	Ioncam ó Dheontas Leabhar na Sraithe Sinsearaí	Ioncam	An Roinn Oideachais
4730	Costas Dheontas Leabhar na Sraithe Sinsearaí	Caiteachas	Caiteachas Oideachais Eile
2181	Deontas Chúntóir COVID gan Chaitheamh	Dliteanas Reatha	Fabhruithe
2182	Deontas Caipitíochta COVID le haghaidh PPE gan Chaitheamh	Dliteanas Reatha	Fabhruithe
2183	Deontas Mhaoirseacht Fheabhsaithe COVID gan Chaitheamh	Dliteanas Reatha	Fabhruithe
2184	Deontas Caipitíochta COVID um Ghlantachán Breise gan Chaitheamh	Dliteanas Reatha	Fabhruithe
2185	Uaireanta Athsholáthair COVID nár Caitheadh	Dliteanas Reatha	Fabhruithe

TÁBLA C
ATHRÚ AR THUAIRISC AR AN gCUNTAS AINMNIÚIL

Cód	Cur síos Reatha	Athraigh an Cur Síos go
3170	Deontas na nÁbhar Speisialta	Deontas d'Ábhair Eile
3245	Deontas Fisice/Ceimice	Costais Deontais d'Ábhair Eolaíochta
3295	Ioncam ón Roinn Leanaí agus Gnóthaí Óige	Deontas ón Roinn Leanaí (RLGÓ)
3300	Táillí Oideachais (Scoileanna Táille)	Táillí Oideachais (Scoileanna Táille)
3330	Ioncam ó Scéim na Leabhar ar Cíos	Ioncam Scéim na Leabhar ar Cíos (Scoileanna Táille)
4110	Costas Múinteoirí Ionaid	Costas Pá Múinteoirí Ionaid
4111	Costas Múinteoirí a Íoctar go Príobháideach	Costas Pá Múinteoirí a Íoctar go Príobháideach
4112	Costais Tuarastail Séiplínigh	Costas Pá Séiplínigh
4113	Costas Tuarastail Riaracháin na Scéime Leabhar Scoile in Aisce	Costas Pá Riaracháin Scéim na Leabhar Scoile in Aisce
4150	Costas Tuarastal Maoirseachta agus Ionadaithe	Costas Pá Maoirseachta agus Ionadaithe
4155	Costais Tuarastail Scrúdaithe Stáit	Costais Pá Scrúdaithe Stáit
4170	Costas Tuarastal Oideachais Aosaigh	Costas Pá Oideachais Aosaigh
4180	Costais Tuarastail Cóitseála Spóirt	Costais Pá Cóitseála Spóirt
4181	Costais Thuarastail an Cheaintín	Costas Pá Ceaintín
4190	Costas Tuarastal Staidéir/Club Iarscoile	Costas Pá Staidéir/Club Iarscoile
4191	Costais Tuarastail Campaí Samhraidh	Costas Pá Campaí Samhraidh
4196	Costas Tuarastail Tionlacaithe Bus	Costas Pá Coimhdire Bus
4198	Costais Tuarastail Oideachais Eile	Costas Eile Pá Oideachais
4199	Costais Tuarastail Maoinithe ag FSS	Costas Pá arna Maoiniú ag FSS
4390	Costas Eolaíochta	Deontais d'Ábhair Eolaíochta
4740	Costas Scéim na Leabhar ar Cíos	Costas Scéim na Leabhar ar Cíos (Scoileanna Táille)
4911	Costas Ghníomhaíochtaí na Roinne Leanaí agus Gnóthaí Óige	Costas don Roinn Leanaí (RLGÓ)
5030	Costas Pinsin na bhFeighlithe	Costas Fostóra Pinsin Feighlí
5112	Costas Pinsin Glantóirí	Costas Fostóra Pinsin Glantóirí
2186	Deontas Caipitíochta COVID le haghaidh Glantacháin agus Trealamh Cosanta Pearsanta gan Chaitheamh	Deontais Chaipitíochta Covid gan Chaitheamh
6050	Costas Pinsin Oifigeach Cléireachais/Rúnaíochta	Costas Fostóra Pinsin Oifigeach Cléireachais/Rúnaíochta