

## Changes to the Chart of Accounts 2026/2027

| <b>TABLE A</b><br><b>NEW CODES ADDED TO THE CHART OF ACCOUNTS</b> |                                           |             |                             |                                                                           |
|-------------------------------------------------------------------|-------------------------------------------|-------------|-----------------------------|---------------------------------------------------------------------------|
| <b>Code</b>                                                       | <b>Description</b>                        | <b>Type</b> | <b>Category</b>             | <b>Comment</b>                                                            |
| 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             |

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

| <b>TABLE C</b><br><b>CHANGE OF DESCRIPTION TO THE NOMINAL ACCOUNT</b> |                                         |                                                 |
|-----------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------|
| <b>Code</b>                                                           | <b>Existing Description</b>             | <b>Change Description to:</b>                   |
| 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 |

## Athruithe ar Chairt na gCuntas, 2026/27

| <b>TÁBLA A</b><br><b>CÓID NUA ATÁ CURTHA LE CAIRT NA gCUNTAS</b> |                                         |               |                            |                                                                                       |
|------------------------------------------------------------------|-----------------------------------------|---------------|----------------------------|---------------------------------------------------------------------------------------|
| <b>Cód</b>                                                       | <b>Cur síos</b>                         | <b>Cineál</b> | <b>Catagóir</b>            | <b>Trácht</b>                                                                         |
| 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         |

| <b>TÁBLA B</b><br><b>CUNTAIS AINMNIÚLA NÁR CHÓIR A ÚSÁID I gCAIRT na gCUNTAS A THUILLEADH</b> |                                      |               |                     |
|-----------------------------------------------------------------------------------------------|--------------------------------------|---------------|---------------------|
| <b>Cód</b>                                                                                    | <b>Cur síos</b>                      | <b>Cineál</b> | <b>Catagóir</b>     |
| 3289                                                                                          | Deontas Costas Maireachtála Aonuaire | Ioncam        | An Roinn Oideachais |

**TÁBLA C**  
**ATHRÚ AR AN gCUR SÍOS AR AN gCUNTAS AINMNIÚIL**

| <b>Cód</b> | <b>Cur Síos Reatha</b>                                          | <b>Athraigh an Cur Síos go:</b>                                         |
|------------|-----------------------------------------------------------------|-------------------------------------------------------------------------|
| 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 |